

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Galena Rural Fire Protection District														
Unit Code:	043/030/06	County:	Jo Daviess												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$706,600														
Equalized Assessed Valuation:	\$82,255,505														
Population:	1,270														
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 24:	\$702,357	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$553	\$222	\$124
Revenues During FY 24:	\$200,875	\$252,958	\$189,725
Expenditures During FY 24:	\$298,373	\$234,666	\$168,987
Per Capita Revenues:	\$158	\$159	\$108
Per Capita Expenditures:	\$235	\$155	\$98
Revenues over/under Expenditures:	(\$97,498)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	202.72%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$604,859	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$476	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$604,859	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Galva Community Fire Protection District														
Unit Code:	048/050/06	County:	Knox												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$184,750														
Equalized Assessed Valuation:	\$30,719,488														
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 24:	\$74,997	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$150	\$222	\$124
Revenues During FY 24:	\$129,221	\$252,958	\$189,725
Expenditures During FY 24:	\$110,926	\$234,666	\$168,987
Per Capita Revenues:	\$258	\$159	\$108
Per Capita Expenditures:	\$222	\$155	\$98
Revenues over/under Expenditures:	\$18,295	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	84.10%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$93,292	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$187	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$93,292	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Garden Homes Fire Protection District		
Unit Code:	016/065/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$175,600		
Equalized Assessed Valuation:	\$18,255,608		
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 24:	\$72,677	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$48	\$222	\$124
Revenues During FY 24:	\$140,705	\$252,958	\$189,725
Expenditures During FY 24:	\$149,806	\$234,666	\$168,987
Per Capita Revenues:	\$94	\$159	\$108
Per Capita Expenditures:	\$100	\$155	\$98
Revenues over/under Expenditures:	(\$9,101)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	42.44%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$63,576	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$42	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,801	\$28,041	\$0
Total Unrestricted Net Assets:	\$59,773	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gardner Fire Protection District		
Unit Code:	032/020/06	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$965,256		
Equalized Assessed Valuation:	\$34,822,541		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$276,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$212,530	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$106	\$222	\$124
Revenues During FY 24:	\$652,607	\$252,958	\$189,725
Expenditures During FY 24:	\$683,123	\$234,666	\$168,987
Per Capita Revenues:	\$326	\$159	\$108
Per Capita Expenditures:	\$342	\$155	\$98
Revenues over/under Expenditures:	(\$30,516)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	26.64%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$182,014	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$91	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,156	\$28,041	\$0
Total Unrestricted Net Assets:	\$35,858	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$288,723	\$107,633	\$0
Per Capita Debt:	\$144	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



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:	Geneseo Fire Protection District		
Unit Code:	037/060/06	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,940,625		
Equalized Assessed Valuation:	\$330,274,071		
Population:	6,500		
Employees:			
Full Time:	2		
Part Time:	53		
Salaries Paid:	\$266,162		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,965,914	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$456	(\$1,213)	\$164
Revenues During FY 24:	\$1,914,371	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,681,441	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$295	\$18,824	\$313
Per Capita Expenditures:	\$259	\$20,953	\$290
Revenues over/under Expenditures:	\$232,930	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	190.24%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,198,844	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$492	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,905	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$3,172,581	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$5,524,263	\$419,193
Per Capita Debt:	\$0	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Genoa-Kingston Fire Protection District		
Unit Code:	019/030/06	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,420,000		
Equalized Assessed Valuation:	\$276,669,868		
Population:	10,500		
Employees:			
Full Time:			
Part Time:	53		
Salaries Paid:	\$276,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,076,311	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$103	(\$1,213)	\$164
Revenues During FY 24:	\$2,521,708	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,297,038	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$240	\$18,824	\$313
Per Capita Expenditures:	\$219	\$20,953	\$290
Revenues over/under Expenditures:	\$224,670	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	56.64%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,300,981	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$124	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$639,380	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$661,601	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$68,615	\$5,524,263	\$419,193
Per Capita Debt:	\$7	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Georgetown Fire Protection District		
Unit Code:	092/040/06	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,123,200		
Equalized Assessed Valuation:	\$59,442,554		
Population:	7,000		
Employees:			
Full Time:	14		
Part Time:	2		
Salaries Paid:	\$585,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$231,094	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$33	\$222	\$124
Revenues During FY 24:	\$191,749	\$252,958	\$189,725
Expenditures During FY 24:	\$158,991	\$234,666	\$168,987
Per Capita Revenues:	\$27	\$159	\$108
Per Capita Expenditures:	\$23	\$155	\$98
Revenues over/under Expenditures:	\$32,758	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	165.95%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$263,852	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$38	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,938	\$28,041	\$0
Total Unrestricted Net Assets:	\$258,914	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$490,423	\$107,633	\$0
Per Capita Debt:	\$70	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	(\$101,728)	\$3,596	\$0
Per Capita Beginning Retained Earnings	(\$15)	\$1	\$0
Revenues During FY 24:	\$720,159	\$7,332	\$0
Expenditures During FY 24:	\$859,491	\$7,282	\$0
Per Capita Revenues:	\$103	\$3	\$0
Per Capita Expenses:	\$123	\$3	\$0
Operating Income (loss):	(\$139,332)	\$50	\$0
Ratio of Retained Earnings to Expenses:	(28.05%)	1.34%	0.00%
Ending Retained Earnings for FY 24:	(\$241,060)	\$4,171	\$0
Per Capita Ending Retained Earnings:	(\$34)	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	German Valley Fire Protection District		
Unit Code:	089/050/06	County:	Stephenson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,320,337		
Equalized Assessed Valuation:	\$46,387,719		
Population:	1,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$850,429	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$709	\$222	\$124
Revenues During FY 24:	\$396,714	\$252,958	\$189,725
Expenditures During FY 24:	\$144,849	\$234,666	\$168,987
Per Capita Revenues:	\$331	\$159	\$108
Per Capita Expenditures:	\$121	\$155	\$98
Revenues over/under Expenditures:	\$251,865	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	761.00%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,102,294	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$919	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$1,102,294	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Germantown Fire Protection District		
Unit Code:	102/050/06	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,772,740		
Equalized Assessed Valuation:	\$183,270,261		
Population:	3,440		
Employees:			
Full Time:	21		
Part Time:	4		
Salaries Paid:	\$666,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$646,456	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$188	(\$1,213)	\$164
Revenues During FY 24:	\$1,262,395	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,109,777	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$367	\$18,824	\$313
Per Capita Expenditures:	\$323	\$20,953	\$290
Revenues over/under Expenditures:	\$152,618	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	72.00%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$799,074	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$232	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$799,074	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$5,524,263	\$419,193
Per Capita Debt:	\$0	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Germantown Fire Protection District		
Unit Code:	014/050/06	County:	Clinton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$193,162		
Equalized Assessed Valuation:	\$58,051,463		
Population:	2,800		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$3,150	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$85,913	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$31	\$222	\$124
Revenues During FY 24:	\$175,173	\$252,958	\$189,725
Expenditures During FY 24:	\$89,975	\$234,666	\$168,987
Per Capita Revenues:	\$63	\$159	\$108
Per Capita Expenditures:	\$32	\$155	\$98
Revenues over/under Expenditures:	\$85,198	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	190.18%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$171,111	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$61	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$171,111	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,808	\$107,633	\$0
Per Capita Debt:	\$1	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gibson City Fire Protection District		
Unit Code:	027/005/06	County:	Ford
Fiscal Year End:	5/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$227,200		
Equalized Assessed Valuation:	\$101,909,745		
Population:	34,750		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,449,418	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$70	\$222	\$124
Revenues During FY 24:	\$314,104	\$252,958	\$189,725
Expenditures During FY 24:	\$178,838	\$234,666	\$168,987
Per Capita Revenues:	\$9	\$159	\$108
Per Capita Expenditures:	\$5	\$155	\$98
Revenues over/under Expenditures:	\$135,266	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	1,445.27%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$2,584,684	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$74	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$572,589	\$31,474	\$0
Total Unreserved Funds:	\$378,235	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gifford Fire Protection District		
Unit Code:	010/050/06	County:	Champaign
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$219,376		
Equalized Assessed Valuation:	\$76,207,031		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$289,622	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$161	\$222	\$124
Revenues During FY 24:	\$227,487	\$252,958	\$189,725
Expenditures During FY 24:	\$178,112	\$234,666	\$168,987
Per Capita Revenues:	\$126	\$159	\$108
Per Capita Expenditures:	\$99	\$155	\$98
Revenues over/under Expenditures:	\$49,375	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	190.33%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$338,997	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$188	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$338,997	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$191,506	\$107,633	\$0
Per Capita Debt:	\$106	\$56	\$0
General Obligation Debt over EAV:	0.14%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gilman Fire Protection District		
Unit Code:	038/110/06	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$581,630		
Equalized Assessed Valuation:	\$46,034,810		
Population:	1,740		
Employees:			
Full Time:			
Part Time:	27		
Salaries Paid:	\$13,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$368,330	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$212	\$222	\$124
Revenues During FY 24:	\$338,917	\$252,958	\$189,725
Expenditures During FY 24:	\$154,573	\$234,666	\$168,987
Per Capita Revenues:	\$195	\$159	\$108
Per Capita Expenditures:	\$89	\$155	\$98
Revenues over/under Expenditures:	\$184,344	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	357.55%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$552,674	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$318	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$552,674	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Girard Fire Protection District		
Unit Code:	056/020/06	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$670,000		
Equalized Assessed Valuation:	\$71,319,290		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$29,183		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$86,604	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$22	\$222	\$124
Revenues During FY 24:	\$323,044	\$252,958	\$189,725
Expenditures During FY 24:	\$668,222	\$234,666	\$168,987
Per Capita Revenues:	\$81	\$159	\$108
Per Capita Expenditures:	\$167	\$155	\$98
Revenues over/under Expenditures:	(\$345,178)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	12.72%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$84,984	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$21	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$84,984	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$740,575	\$107,633	\$0
Per Capita Debt:	\$185	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glen Carbon Fire Protection District		
Unit Code:	057/050/06	County:	Madison
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,565,469		
Equalized Assessed Valuation:	\$507,136,113		
Population:	13,847		
Employees:			
	Full Time:	13	
	Part Time:	43	
	Salaries Paid:	\$1,695,787	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,096,071	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$151	(\$1,213)	\$164
Revenues During FY 24:	\$3,788,828	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,838,239	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$274	\$18,824	\$313
Per Capita Expenditures:	\$277	\$20,953	\$290
Revenues over/under Expenditures:	(\$49,411)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	53.32%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,046,660	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$148	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,046,660	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,273,074	\$5,524,263	\$419,193
Per Capita Debt:	\$309	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenbard Fire Protection District		
Unit Code:	022/130/06	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$499,208		
Equalized Assessed Valuation:	\$211,296,862		
Population:	9,500		
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 24:	\$14,810	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$2	\$222	\$124
Revenues During FY 24:	\$498,533	\$252,958	\$189,725
Expenditures During FY 24:	\$499,208	\$234,666	\$168,987
Per Capita Revenues:	\$52	\$159	\$108
Per Capita Expenditures:	\$53	\$155	\$98
Revenues over/under Expenditures:	(\$675)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	2.83%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$14,135	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$1	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,135	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenbrook Fire Protection District		
Unit Code:	016/060/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,783,700		
Equalized Assessed Valuation:	\$380,898,582		
Population:	6,066		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$781,823	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$129	(\$1,213)	\$164
Revenues During FY 24:	\$2,852,723	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,473,000	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$470	\$18,824	\$313
Per Capita Expenditures:	\$408	\$20,953	\$290
Revenues over/under Expenditures:	\$379,723	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	46.97%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,161,546	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$191	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,909	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,022,637	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$5,524,263	\$419,193
Per Capita Debt:	\$0	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenside Fire Protection District		
Unit Code:	022/135/06	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,244,310		
Equalized Assessed Valuation:	\$746,485,583		
Population:	32,000		
Employees:			
Full Time:	22		
Part Time:	14		
Salaries Paid:	\$2,878,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,535,391	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$79	(\$1,213)	\$164
Revenues During FY 24:	\$6,941,537	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$6,434,970	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$217	\$18,824	\$313
Per Capita Expenditures:	\$201	\$20,953	\$290
Revenues over/under Expenditures:	\$506,567	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	39.21%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,522,934	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$79	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$440,073	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,112,766	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,399,758	\$5,524,263	\$419,193
Per Capita Debt:	\$231	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Godfrey Fire Protection District		
Unit Code:	057/060/06	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,591,778		
Equalized Assessed Valuation:	\$440,815,101		
Population:	17,825		
Employees:			
Full Time:	12		
Part Time:	15		
Salaries Paid:	\$1,228,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,214,064	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$124	(\$1,213)	\$164
Revenues During FY 24:	\$3,284,781	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,896,275	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$184	\$18,824	\$313
Per Capita Expenditures:	\$162	\$20,953	\$290
Revenues over/under Expenditures:	\$388,506	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	79.50%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,302,570	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$129	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$583,585	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,924,222	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,064,395	\$5,524,263	\$419,193
Per Capita Debt:	\$452	\$229	\$53
General Obligation Debt over EAV:	1.67%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golden Fire Protection District		
Unit Code:	001/040/06	County:	Adams
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$255,895		
Equalized Assessed Valuation:	\$47,951,916		
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 24:	\$167,451	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$112	\$222	\$124
Revenues During FY 24:	\$107,509	\$252,958	\$189,725
Expenditures During FY 24:	\$122,915	\$234,666	\$168,987
Per Capita Revenues:	\$72	\$159	\$108
Per Capita Expenditures:	\$82	\$155	\$98
Revenues over/under Expenditures:	(\$15,406)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	123.70%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$152,045	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$101	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golfview Hills Fire Protection District		
Unit Code:	022/140/06	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$391,530		
Equalized Assessed Valuation:	\$73,869,758		
Population:	700		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$236,764	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$338	\$222	\$124
Revenues During FY 24:	\$90,963	\$252,958	\$189,725
Expenditures During FY 24:	\$89,106	\$234,666	\$168,987
Per Capita Revenues:	\$130	\$159	\$108
Per Capita Expenditures:	\$127	\$155	\$98
Revenues over/under Expenditures:	\$1,857	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	267.79%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$238,621	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$341	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$238,621	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Good Hope - Sciota Fire Protection District														
Unit Code:	062/030/06	County:	Mcdonough												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$131,500														
Equalized Assessed Valuation:	\$55,197,594														
Population:	900														
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 24:	\$203,897	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$227	\$222	\$124
Revenues During FY 24:	\$127,925	\$252,958	\$189,725
Expenditures During FY 24:	\$65,554	\$234,666	\$168,987
Per Capita Revenues:	\$142	\$159	\$108
Per Capita Expenditures:	\$73	\$155	\$98
Revenues over/under Expenditures:	\$62,371	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	406.18%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$266,268	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$296	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$266,268	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



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:	Grant Park Fire Protection District		
Unit Code:	046/050/06	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,201,631		
Equalized Assessed Valuation:	\$96,192,110		
Population:	1,294		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$443,706		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$370,048	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$286	(\$1,213)	\$164
Revenues During FY 24:	\$1,785,774	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,743,743	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$1,380	\$18,824	\$313
Per Capita Expenditures:	\$1,348	\$20,953	\$290
Revenues over/under Expenditures:	\$42,031	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	23.63%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$412,079	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$318	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$146,433	\$20,184	\$0
Total Unreserved Funds:	\$265,648	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$0	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$710,000	\$5,524,263	\$419,193
Per Capita Debt:	\$549	\$229	\$53
General Obligation Debt over EAV:	0.74%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grantfork Fire Protection District		
Unit Code:	057/065/06	County:	Madison
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$405,000		
Equalized Assessed Valuation:	\$44,146,131		
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 24:	\$411,401	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$411	\$222	\$124
Revenues During FY 24:	\$282,308	\$252,958	\$189,725
Expenditures During FY 24:	\$290,600	\$234,666	\$168,987
Per Capita Revenues:	\$282	\$159	\$108
Per Capita Expenditures:	\$291	\$155	\$98
Revenues over/under Expenditures:	(\$8,292)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	138.72%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$403,109	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$403	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$403,109	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Granville-Hennepin Fire Protection District														
Unit Code:	078/010/06	County:	Putnam												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$1,481,500														
Equalized Assessed Valuation:	\$135,321,514														
Population:	3,600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,028,604	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$286	\$222	\$124
Revenues During FY 24:	\$545,126	\$252,958	\$189,725
Expenditures During FY 24:	\$283,711	\$234,666	\$168,987
Per Capita Revenues:	\$151	\$159	\$108
Per Capita Expenditures:	\$79	\$155	\$98
Revenues over/under Expenditures:	\$261,415	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	454.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,290,019	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$358	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,013,203	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grayslake Fire Protection District		
Unit Code:	049/053/06	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,467,724		
Equalized Assessed Valuation:	\$1,038,461,460		
Population:	35,000		
Employees:			
Full Time:		34	
Part Time:		33	
Salaries Paid:		\$5,260,402	

Blended Component Units
Number Submitted = 1 Grayslake Fire Protection District Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,234,295	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$64	(\$1,213)	\$164
Revenues During FY 24:	\$11,180,816	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$10,811,565	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$319	\$18,824	\$313
Per Capita Expenditures:	\$309	\$20,953	\$290
Revenues over/under Expenditures:	\$369,251	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	24.16%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,611,736	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$75	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,383	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,821,520	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,978,819	\$5,524,263	\$419,193
Per Capita Debt:	\$57	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Greater Round Lake Fire Protection District		
Unit Code:	049/055/06	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$14,679,993		
Equalized Assessed Valuation:	\$977,398,789		
Population:	53,000		
Employees:			
	Full Time:	43	
	Part Time:	18	
	Salaries Paid:	\$5,102,156	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,082,428	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$58	(\$1,213)	\$164
Revenues During FY 24:	\$12,045,673	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$12,048,949	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$227	\$18,824	\$313
Per Capita Expenditures:	\$227	\$20,953	\$290
Revenues over/under Expenditures:	(\$3,276)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	25.69%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,095,739	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$58	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,738	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,916,001	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,018,463	\$5,524,263	\$419,193
Per Capita Debt:	\$95	\$229	\$53
General Obligation Debt over EAV:	0.37%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$169,567	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$3	\$0	\$0
Revenues During FY 24:	\$38,510	\$247	\$0
Expenditures During FY 24:	\$8,595	\$55	\$0
Per Capita Revenues:	\$1	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$29,915	\$192	\$0
Ratio of Retained Earnings to Expenses:	2,253.73%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$193,708	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$4	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Greater Wabash Fire Protection District														
Unit Code:	093/030/06	County:	Wabash												
Fiscal Year End:	12/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$300,000														
Equalized Assessed Valuation:	\$45,351,265														
Population:	3,000														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$229,704	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$77	\$222	\$124
Revenues During FY 24:	\$93,393	\$252,958	\$189,725
Expenditures During FY 24:	\$297,630	\$234,666	\$168,987
Per Capita Revenues:	\$31	\$159	\$108
Per Capita Expenditures:	\$99	\$155	\$98
Revenues over/under Expenditures:	(\$204,237)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	8.56%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$25,467	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$8	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Green Valley Fire Protection District														
Unit Code:	090/085/06	County:	Tazewell												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$547,798														
Equalized Assessed Valuation:	\$41,081,618														
Population:	630														
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 24:	\$88,474	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$140	\$222	\$124
Revenues During FY 24:	\$188,909	\$252,958	\$189,725
Expenditures During FY 24:	\$442,181	\$234,666	\$168,987
Per Capita Revenues:	\$300	\$159	\$108
Per Capita Expenditures:	\$702	\$155	\$98
Revenues over/under Expenditures:	(\$253,272)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	24.94%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$110,302	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$175	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,199	\$28,041	\$0
Total Unrestricted Net Assets:	\$102,103	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$276,461	\$107,633	\$0
Per Capita Debt:	\$439	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Greene Fire Protection District		
Unit Code:	066/020/06	County:	Mercer
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$398,500		
Equalized Assessed Valuation:	\$46,538,635		
Population:	1,640		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$114,987	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$70	\$222	\$124
Revenues During FY 24:	\$251,131	\$252,958	\$189,725
Expenditures During FY 24:	\$251,564	\$234,666	\$168,987
Per Capita Revenues:	\$153	\$159	\$108
Per Capita Expenditures:	\$153	\$155	\$98
Revenues over/under Expenditures:	(\$433)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	45.54%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$114,554	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$70	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,912	\$31,474	\$0
Total Unreserved Funds:	\$297,725	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$412,671	\$107,633	\$0
Per Capita Debt:	\$252	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Greenfield Fire Protection District		
Unit Code:	031/020/06	County:	Greene
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$190,150		
Equalized Assessed Valuation:	\$76,148,129		
Population:	2,980		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$26,323		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$41,030	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$14	\$222	\$124
Revenues During FY 24:	\$176,348	\$252,958	\$189,725
Expenditures During FY 24:	\$142,478	\$234,666	\$168,987
Per Capita Revenues:	\$59	\$159	\$108
Per Capita Expenditures:	\$48	\$155	\$98
Revenues over/under Expenditures:	\$33,870	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	52.57%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$74,900	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$25	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$74,900	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$536,419	\$107,633	\$0
Per Capita Debt:	\$180	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



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:	Greenup Area Fire Protection District		
Unit Code:	018/015/06	County:	Cumberland
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,585,600		
Equalized Assessed Valuation:	\$76,783,169		
Population:	3,249		
Employees:			
	Full Time:	6	
	Part Time:	10	
	Salaries Paid:	\$568,178	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$718,339	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$221	(\$1,213)	\$164
Revenues During FY 24:	\$1,285,051	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,079,292	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$396	\$18,824	\$313
Per Capita Expenditures:	\$332	\$20,953	\$290
Revenues over/under Expenditures:	\$205,759	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	85.62%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$924,098	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$284	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,232,240	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$5,524,263	\$419,193
Per Capita Debt:	\$0	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Greenview Community Fire Protection District		
Unit Code:	065/020/06	County:	Menard
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,730		
Equalized Assessed Valuation:	\$54,454,451		
Population:	745		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$3,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$60,442	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$81	\$222	\$124
Revenues During FY 24:	\$104,283	\$252,958	\$189,725
Expenditures During FY 24:	\$103,965	\$234,666	\$168,987
Per Capita Revenues:	\$140	\$159	\$108
Per Capita Expenditures:	\$140	\$155	\$98
Revenues over/under Expenditures:	\$318	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	58.44%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$60,761	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$82	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$60,761	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$467,548	\$107,633	\$0
Per Capita Debt:	\$628	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



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:	Gridley Fire Protection District		
Unit Code:	064/100/06	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$833,651		
Equalized Assessed Valuation:	\$73,095,086		
Population:	1,850		
Employees:			
Full Time:	4		
Part Time:	22		
Salaries Paid:	\$297,560		

Blended Component Units
<p>Number Submitted = 1</p> <p>Emergency Medical Services</p>

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$585,452	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$316	(\$1,213)	\$164
Revenues During FY 24:	\$908,786	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$591,953	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$491	\$18,824	\$313
Per Capita Expenditures:	\$320	\$20,953	\$290
Revenues over/under Expenditures:	\$316,833	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	152.43%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$902,285	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$488	(\$3,361)	\$183
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$459,883	\$20,184	\$0
Total Unreserved Funds:	\$442,402	\$56,136	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$0	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$114,318	\$5,524,263	\$419,193
Per Capita Debt:	\$62	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Groveland Fire Protection District		
Unit Code:	090/086/06	County:	Tazewell
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,900		
Equalized Assessed Valuation:	\$18,283,285		
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 24:	\$4,399	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$9	\$222	\$124
Revenues During FY 24:	\$46,393	\$252,958	\$189,725
Expenditures During FY 24:	\$44,625	\$234,666	\$168,987
Per Capita Revenues:	\$93	\$159	\$108
Per Capita Expenditures:	\$89	\$155	\$98
Revenues over/under Expenditures:	\$1,768	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	13.82%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$6,167	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$12	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$6,167	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gulfport-Gladstone Fire Protection District		
Unit Code:	036/015/06	County:	Henderson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$124,821		
Equalized Assessed Valuation:	\$30,409,781		
Population:	5,000		
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 24:	\$30,765	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$6	\$222	\$124
Revenues During FY 24:	\$94,987	\$252,958	\$189,725
Expenditures During FY 24:	\$100,329	\$234,666	\$168,987
Per Capita Revenues:	\$19	\$159	\$108
Per Capita Expenditures:	\$20	\$155	\$98
Revenues over/under Expenditures:	(\$5,342)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	25.34%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$25,423	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$5	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$36,000	\$107,633	\$0
Per Capita Debt:	\$7	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



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:	Hamel Fire Protection District		
Unit Code:	057/070/06	County:	Madison
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,179,782		
Equalized Assessed Valuation:	\$122,414,426		
Population:	3,565		
Employees:			
Full Time:	6		
Part Time:	16		
Salaries Paid:	\$420,862		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$362,821	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$102	(\$1,213)	\$164
Revenues During FY 24:	\$988,607	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,220,484	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$277	\$18,824	\$313
Per Capita Expenditures:	\$342	\$20,953	\$290
Revenues over/under Expenditures:	(\$231,877)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	31.18%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$380,549	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$107	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$380,549	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$249,605	\$5,524,263	\$419,193
Per Capita Debt:	\$70	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hammond Fire Protection District		
Unit Code:	074/050/06	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$296,650		
Equalized Assessed Valuation:	\$32,286,161		
Population:	499		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$7,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$259,203	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$519	\$222	\$124
Revenues During FY 24:	\$113,419	\$252,958	\$189,725
Expenditures During FY 24:	\$124,763	\$234,666	\$168,987
Per Capita Revenues:	\$227	\$159	\$108
Per Capita Expenditures:	\$250	\$155	\$98
Revenues over/under Expenditures:	(\$11,344)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	198.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$247,859	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$497	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$247,859	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hampshire Fire Protection District		
Unit Code:	045/070/06	County:	Kane
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,612,698		
Equalized Assessed Valuation:	\$376,566,832		
Population:	8,500		
Employees:			
Full Time:	11		
Part Time:	25		
Salaries Paid:	\$1,592,026		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$779,882	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$92	(\$1,213)	\$164
Revenues During FY 24:	\$3,967,600	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,008,386	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$467	\$18,824	\$313
Per Capita Expenditures:	\$354	\$20,953	\$290
Revenues over/under Expenditures:	\$959,214	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	47.84%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,439,096	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$169	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,029	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$3,737,629	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,483,232	\$5,524,263	\$419,193
Per Capita Debt:	\$527	\$229	\$53
General Obligation Debt over EAV:	1.12%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Fire Protection District		
Unit Code:	043/040/06	County:	Jo Daviess
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$177,287		
Equalized Assessed Valuation:	\$40,053,176		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$4,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$397,216	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$331	\$222	\$124
Revenues During FY 24:	\$307,005	\$252,958	\$189,725
Expenditures During FY 24:	\$199,435	\$234,666	\$168,987
Per Capita Revenues:	\$256	\$159	\$108
Per Capita Expenditures:	\$166	\$155	\$98
Revenues over/under Expenditures:	\$107,570	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	253.11%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$504,786	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$421	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hardin Fire Protection District											
Unit Code:	007/010/06	County:	Calhoun									
Fiscal Year End:	5/31/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$269,732											
Equalized Assessed Valuation:	\$26,390											
Population:	2,000											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">38</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$9,350</td> </tr> </table>			Full Time:			Part Time:	38		Salaries Paid:	\$9,350	
Full Time:												
Part Time:	38											
Salaries Paid:	\$9,350											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$223,732	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$112	\$222	\$124
Revenues During FY 24:	\$52,453	\$252,958	\$189,725
Expenditures During FY 24:	\$31,975	\$234,666	\$168,987
Per Capita Revenues:	\$26	\$159	\$108
Per Capita Expenditures:	\$16	\$155	\$98
Revenues over/under Expenditures:	\$20,478	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	763.75%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$244,210	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$122	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harlem-Roscoe Fire Protection District		
Unit Code:	101/040/06	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,602,679		
Equalized Assessed Valuation:	\$931,947,880		
Population:	35,000		
Employees:			
Full Time:	5		
Part Time:	69		
Salaries Paid:	\$1,312,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$24,784,040	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$708	(\$1,213)	\$164
Revenues During FY 24:	\$7,664,631	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$6,023,006	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$219	\$18,824	\$313
Per Capita Expenditures:	\$172	\$20,953	\$290
Revenues over/under Expenditures:	\$1,641,625	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	438.75%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$26,425,665	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$755	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,549	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$26,186,116	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$5,524,263	\$419,193
Per Capita Debt:	\$0	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harristown Fire Protection District		
Unit Code:	055/030/06	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$289,675		
Equalized Assessed Valuation:	\$50,598,144		
Population:	1,367		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$112,563	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$82	\$222	\$124
Revenues During FY 24:	\$207,262	\$252,958	\$189,725
Expenditures During FY 24:	\$215,770	\$234,666	\$168,987
Per Capita Revenues:	\$152	\$159	\$108
Per Capita Expenditures:	\$158	\$155	\$98
Revenues over/under Expenditures:	(\$8,508)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	48.22%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$104,055	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$76	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$104,055	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,989	\$107,633	\$0
Per Capita Debt:	\$7	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harter-Stanford Fire Protection District														
Unit Code:	013/025/06	County:	Clay												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$240,300														
Equalized Assessed Valuation:	\$34,020,784														
Population:	2,000														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$312,150	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$156	\$222	\$124
Revenues During FY 24:	\$85,322	\$252,958	\$189,725
Expenditures During FY 24:	\$48,717	\$234,666	\$168,987
Per Capita Revenues:	\$43	\$159	\$108
Per Capita Expenditures:	\$24	\$155	\$98
Revenues over/under Expenditures:	\$36,605	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	715.88%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$348,755	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$174	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,173	\$31,474	\$0
Total Unreserved Funds:	\$320,582	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$137,668	\$107,633	\$0
Per Capita Debt:	\$69	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hartsburg Fire Protection District														
Unit Code:	054/040/06	County:	Logan												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$63,800														
Equalized Assessed Valuation:	\$18,562,110														
Population:	358														
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 24:	\$103,161	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$288	\$222	\$124
Revenues During FY 24:	\$56,207	\$252,958	\$189,725
Expenditures During FY 24:	\$52,824	\$234,666	\$168,987
Per Capita Revenues:	\$157	\$159	\$108
Per Capita Expenditures:	\$148	\$155	\$98
Revenues over/under Expenditures:	\$3,383	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	201.70%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$106,544	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$298	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$97,944	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,599	\$107,633	\$0
Per Capita Debt:	\$24	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harvard Fire Protection District		
Unit Code:	063/050/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,219,607		
Equalized Assessed Valuation:	\$349,197,286		
Population:	13,581		
Employees:			
Full Time:			
Part Time:	33		
Salaries Paid:	\$698,136		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$869,144	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$64	(\$1,213)	\$164
Revenues During FY 24:	\$1,538,603	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,348,330	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$113	\$18,824	\$313
Per Capita Expenditures:	\$99	\$20,953	\$290
Revenues over/under Expenditures:	\$190,273	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	78.57%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,059,417	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$78	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$716,994	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,026,306	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$410,000	\$5,524,263	\$419,193
Per Capita Debt:	\$30	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Havana Fire Protection District		
Unit Code:	060/030/06	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$172,892		
Equalized Assessed Valuation:	\$31,884,246		
Population:	2,780		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$15,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$111,139	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$40	\$222	\$124
Revenues During FY 24:	\$162,807	\$252,958	\$189,725
Expenditures During FY 24:	\$94,562	\$234,666	\$168,987
Per Capita Revenues:	\$59	\$159	\$108
Per Capita Expenditures:	\$34	\$155	\$98
Revenues over/under Expenditures:	\$68,245	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	189.70%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$179,384	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$65	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$179,384	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hebron-Alden-Greenwood Fire Protection District		
Unit Code:	063/060/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,432,935		
Equalized Assessed Valuation:	\$121,225,885		
Population:	3,970		
Employees:			
	Full Time:		
	Part Time:	32	
	Salaries Paid:	\$218,140	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,152,554	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$290	\$222	\$124
Revenues During FY 24:	\$777,266	\$252,958	\$189,725
Expenditures During FY 24:	\$553,850	\$234,666	\$168,987
Per Capita Revenues:	\$196	\$159	\$108
Per Capita Expenditures:	\$140	\$155	\$98
Revenues over/under Expenditures:	\$223,416	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	248.44%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,375,970	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$347	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$567,910	\$28,041	\$0
Total Unrestricted Net Assets:	\$808,060	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$75,000	\$107,633	\$0
Per Capita Debt:	\$19	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hecker Fire Protection District											
Unit Code:	067/020/06	County:	Monroe									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$222,935											
Equalized Assessed Valuation:	\$66,346,825											
Population:	10,100											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">4</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$11,775</td> </tr> </table>			Full Time:			Part Time:	4		Salaries Paid:	\$11,775	
Full Time:												
Part Time:	4											
Salaries Paid:	\$11,775											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$268,687	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$27	\$222	\$124
Revenues During FY 24:	\$368,850	\$252,958	\$189,725
Expenditures During FY 24:	\$309,457	\$234,666	\$168,987
Per Capita Revenues:	\$37	\$159	\$108
Per Capita Expenditures:	\$31	\$155	\$98
Revenues over/under Expenditures:	\$59,393	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	106.02%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$328,080	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$32	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	(\$218,663)	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$546,743	\$107,633	\$0
Per Capita Debt:	\$54	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Henderson Fire Protection District		
Unit Code:	048/060/06	County:	Knox
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,150		
Equalized Assessed Valuation:	\$45,848,492		
Population:	1,135		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$85,630	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$75	\$222	\$124
Revenues During FY 24:	\$85,669	\$252,958	\$189,725
Expenditures During FY 24:	\$66,931	\$234,666	\$168,987
Per Capita Revenues:	\$75	\$159	\$108
Per Capita Expenditures:	\$59	\$155	\$98
Revenues over/under Expenditures:	\$18,738	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	155.93%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$104,368	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$92	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Henry Fire Protection District														
Unit Code:	059/010/06	County:	Marshall												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$1,884,014														
Equalized Assessed Valuation:	\$97,173,489														
Population:	2,313														
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 24:	\$1,312,673	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$568	\$222	\$124
Revenues During FY 24:	\$669,495	\$252,958	\$189,725
Expenditures During FY 24:	\$398,440	\$234,666	\$168,987
Per Capita Revenues:	\$289	\$159	\$108
Per Capita Expenditures:	\$172	\$155	\$98
Revenues over/under Expenditures:	\$271,055	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	397.48%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,583,728	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$685	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,769	\$28,041	\$0
Total Unrestricted Net Assets:	\$1,548,959	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Herrick Fire Protection District		
Unit Code:	086/065/06	County:	Shelby
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,800		
Equalized Assessed Valuation:	\$17,448,750		
Population:	942		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$46,591	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$49	\$222	\$124
Revenues During FY 24:	\$31,028	\$252,958	\$189,725
Expenditures During FY 24:	\$37,859	\$234,666	\$168,987
Per Capita Revenues:	\$33	\$159	\$108
Per Capita Expenditures:	\$40	\$155	\$98
Revenues over/under Expenditures:	(\$6,831)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	105.02%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$39,760	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$42	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$39,763	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hickory-Kerton Fire Protection District														
Unit Code:	084/010/06	County:	Schuyler												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$21,757														
Equalized Assessed Valuation:	\$11,714,590														
Population:	600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$48,290	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$80	\$222	\$124
Revenues During FY 24:	\$37,263	\$252,958	\$189,725
Expenditures During FY 24:	\$21,931	\$234,666	\$168,987
Per Capita Revenues:	\$62	\$159	\$108
Per Capita Expenditures:	\$37	\$155	\$98
Revenues over/under Expenditures:	\$15,332	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	290.10%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$63,622	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$106	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Highland-Pierron Fire Protection District		
Unit Code:	057/080/06	County:	Madison
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,228,950		
Equalized Assessed Valuation:	\$160,734,784		
Population:	12,500		
Employees:			
	Full Time:		
	Part Time:	39	
	Salaries Paid:	\$44,597	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$549,298	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$44	\$222	\$124
Revenues During FY 24:	\$789,529	\$252,958	\$189,725
Expenditures During FY 24:	\$433,125	\$234,666	\$168,987
Per Capita Revenues:	\$63	\$159	\$108
Per Capita Expenditures:	\$35	\$155	\$98
Revenues over/under Expenditures:	\$356,404	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	209.11%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$905,702	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$72	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$905,702	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hillsdale Fire Protection District		
Unit Code:	081/120/06	County:	Rock Island
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$249,886		
Equalized Assessed Valuation:	\$54,796,634		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$14,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$283,028	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$157	\$222	\$124
Revenues During FY 24:	\$205,826	\$252,958	\$189,725
Expenditures During FY 24:	\$268,789	\$234,666	\$168,987
Per Capita Revenues:	\$114	\$159	\$108
Per Capita Expenditures:	\$149	\$155	\$98
Revenues over/under Expenditures:	(\$62,963)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	81.87%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$220,065	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$122	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,086	\$28,041	\$0
Total Unrestricted Net Assets:	\$217,979	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$164,507	\$107,633	\$0
Per Capita Debt:	\$91	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hinckley Fire Protection District		
Unit Code:	019/040/06	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,638,461		
Equalized Assessed Valuation:	\$109,078,884		
Population:	2,600		
Employees:			
Full Time:			
Part Time:	37		
Salaries Paid:	\$307,117		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$906,780	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$349	\$222	\$124
Revenues During FY 24:	\$489,224	\$252,958	\$189,725
Expenditures During FY 24:	\$664,185	\$234,666	\$168,987
Per Capita Revenues:	\$188	\$159	\$108
Per Capita Expenditures:	\$255	\$155	\$98
Revenues over/under Expenditures:	(\$174,961)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	120.49%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$800,257	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$308	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$181,396	\$28,041	\$0
Total Unrestricted Net Assets:	\$618,861	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,100,000	\$107,633	\$0
Per Capita Debt:	\$423	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hindsboro Community Fire Protection District		
Unit Code:	021/030/06	County:	Douglas
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$462,485		
Equalized Assessed Valuation:	\$26,423,098		
Population:	360		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$150,118	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$417	\$222	\$124
Revenues During FY 24:	\$101,941	\$252,958	\$189,725
Expenditures During FY 24:	\$48,403	\$234,666	\$168,987
Per Capita Revenues:	\$283	\$159	\$108
Per Capita Expenditures:	\$134	\$155	\$98
Revenues over/under Expenditures:	\$53,538	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	420.75%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$203,656	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$566	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$203,656	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hoffman Fire Protection District														
Unit Code:	014/060/06	County:	Clinton												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$183,982														
Equalized Assessed Valuation:	\$32,981,852														
Population:	1,100														
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 24:	\$65,477	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$60	\$222	\$124
Revenues During FY 24:	\$120,516	\$252,958	\$189,725
Expenditures During FY 24:	\$199,410	\$234,666	\$168,987
Per Capita Revenues:	\$110	\$159	\$108
Per Capita Expenditures:	\$181	\$155	\$98
Revenues over/under Expenditures:	(\$78,894)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	53.45%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$106,583	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$97	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$106,583	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$120,000	\$107,633	\$0
Per Capita Debt:	\$109	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hoffman Estates #1 Fire Protection District		
Unit Code:	016/070/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$64,516		
Equalized Assessed Valuation:	\$25,116,298		
Population:	160		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$0	\$222	\$124
Revenues During FY 24:	\$64,516	\$252,958	\$189,725
Expenditures During FY 24:	\$64,516	\$234,666	\$168,987
Per Capita Revenues:	\$403	\$159	\$108
Per Capita Expenditures:	\$403	\$155	\$98
Revenues over/under Expenditures:	\$0	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	0.00%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$0	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Holiday Shores Fire Protection District		
Unit Code:	057/083/06	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$350,000		
Equalized Assessed Valuation:	\$115,541,639		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$40,084		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$605,762	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$151	\$222	\$124
Revenues During FY 24:	\$404,796	\$252,958	\$189,725
Expenditures During FY 24:	\$325,910	\$234,666	\$168,987
Per Capita Revenues:	\$101	\$159	\$108
Per Capita Expenditures:	\$81	\$155	\$98
Revenues over/under Expenditures:	\$78,886	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	210.07%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$684,648	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$171	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$224,879	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$309,698	\$107,633	\$0
Per Capita Debt:	\$77	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hollywood Heights Fire Protection District														
Unit Code:	088/120/06	County:	St. Clair												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$423,500														
Equalized Assessed Valuation:	\$120,481,943														
Population:	10,250														
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 24:	\$396,940	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$39	\$222	\$124
Revenues During FY 24:	\$357,909	\$252,958	\$189,725
Expenditures During FY 24:	\$220,280	\$234,666	\$168,987
Per Capita Revenues:	\$35	\$159	\$108
Per Capita Expenditures:	\$21	\$155	\$98
Revenues over/under Expenditures:	\$137,629	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	242.68%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$534,569	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$52	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,527	\$28,041	\$0
Total Unrestricted Net Assets:	\$255,042	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$263,541	\$107,633	\$0
Per Capita Debt:	\$26	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Homer Fire Protection District		
Unit Code:	099/060/06	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,515,042		
Equalized Assessed Valuation:	\$837,232,019		
Population:	39,700		
Employees:			
Full Time:	44		
Part Time:			
Salaries Paid:	\$5,317,677		

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 24:	\$3,561,201	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$90	(\$1,213)	\$164
Revenues During FY 24:	\$10,134,821	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$9,202,166	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$255	\$18,824	\$313
Per Capita Expenditures:	\$232	\$20,953	\$290
Revenues over/under Expenditures:	\$932,655	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	36.56%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,364,015	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$85	(\$3,361)	\$183
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$225,111	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$6,582,734	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,616,636	\$5,524,263	\$419,193
Per Capita Debt:	\$66	\$229	\$53
General Obligation Debt over EAV:	0.30%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Homer Fire Protection District		
Unit Code:	010/060/06	County:	Champaign
Fiscal Year End:	5/1/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$255,840		
Equalized Assessed Valuation:	\$61,106,714		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$35,532		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$21,464	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$9	\$222	\$124
Revenues During FY 24:	\$249,556	\$252,958	\$189,725
Expenditures During FY 24:	\$255,840	\$234,666	\$168,987
Per Capita Revenues:	\$100	\$159	\$108
Per Capita Expenditures:	\$102	\$155	\$98
Revenues over/under Expenditures:	(\$6,284)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	5.93%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$15,180	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$6	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$15,179	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hopedale Fire Protection District		
Unit Code:	090/090/06	County:	Tazewell
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$858,349		
Equalized Assessed Valuation:	\$67,898,552		
Population:	813		
Employees:			
Full Time:			
Part Time:	37		
Salaries Paid:	\$40,914		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$525,819	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$647	\$222	\$124
Revenues During FY 24:	\$269,509	\$252,958	\$189,725
Expenditures During FY 24:	\$173,819	\$234,666	\$168,987
Per Capita Revenues:	\$331	\$159	\$108
Per Capita Expenditures:	\$214	\$155	\$98
Revenues over/under Expenditures:	\$95,690	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	357.56%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$621,509	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$764	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,398	\$28,041	\$0
Total Unrestricted Net Assets:	\$615,275	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Horseshoe Lake Fire Protection District		
Unit Code:	002/005/06	County:	Alexander
Fiscal Year End:	9/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,998		
Equalized Assessed Valuation:	\$11,797,827		
Population:	1,350		
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 24:	\$74,631	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$55	\$222	\$124
Revenues During FY 24:	\$20,201	\$252,958	\$189,725
Expenditures During FY 24:	\$16,998	\$234,666	\$168,987
Per Capita Revenues:	\$15	\$159	\$108
Per Capita Expenditures:	\$13	\$155	\$98
Revenues over/under Expenditures:	\$3,203	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	457.90%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$77,834	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$58	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hoyleton Fire Protection District		
Unit Code:	095/030/06	County:	Washington
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$120,400		
Equalized Assessed Valuation:	\$35,685,099		
Population:	707		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$10,173		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$304,697	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$431	\$222	\$124
Revenues During FY 24:	\$136,656	\$252,958	\$189,725
Expenditures During FY 24:	\$67,977	\$234,666	\$168,987
Per Capita Revenues:	\$193	\$159	\$108
Per Capita Expenditures:	\$96	\$155	\$98
Revenues over/under Expenditures:	\$68,679	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	549.27%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$373,376	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$528	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$373,376	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hudson Fire Protection District		
Unit Code:	064/110/06	County:	McLean
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$921,000		
Equalized Assessed Valuation:	\$121,086,212		
Population:	1,900		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$63,317		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$773,285	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$407	\$222	\$124
Revenues During FY 24:	\$682,979	\$252,958	\$189,725
Expenditures During FY 24:	\$920,956	\$234,666	\$168,987
Per Capita Revenues:	\$359	\$159	\$108
Per Capita Expenditures:	\$485	\$155	\$98
Revenues over/under Expenditures:	(\$237,977)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	58.13%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$535,308	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$282	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,801	\$31,474	\$0
Total Unreserved Funds:	\$513,507	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Huey-Ferrin-Boulder Fire Protection District		
Unit Code:	014/065/06	County:	Clinton
Fiscal Year End:	7/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$799,915		
Equalized Assessed Valuation:	\$30,700,800		
Population:	1,295		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$4,792		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$64,465	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$50	\$222	\$124
Revenues During FY 24:	\$208,335	\$252,958	\$189,725
Expenditures During FY 24:	\$87,997	\$234,666	\$168,987
Per Capita Revenues:	\$161	\$159	\$108
Per Capita Expenditures:	\$68	\$155	\$98
Revenues over/under Expenditures:	\$120,338	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	210.01%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$184,803	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$143	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$184,803	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$104,118	\$107,633	\$0
Per Capita Debt:	\$80	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hull-Kinderhook Fire Protection District														
Unit Code:	075/030/06	County:	Pike												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$88,677														
Equalized Assessed Valuation:	\$26,842,301														
Population:	750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$40,691	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$54	\$222	\$124
Revenues During FY 24:	\$90,766	\$252,958	\$189,725
Expenditures During FY 24:	\$87,090	\$234,666	\$168,987
Per Capita Revenues:	\$121	\$159	\$108
Per Capita Expenditures:	\$116	\$155	\$98
Revenues over/under Expenditures:	\$3,676	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	50.94%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$44,367	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$59	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Humboldt Fire Protection District		
Unit Code:	015/030/06	County:	Coles
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$54,880		
Equalized Assessed Valuation:	\$53,025,826		
Population:	1,734		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$113,333	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$65	\$222	\$124
Revenues During FY 24:	\$66,425	\$252,958	\$189,725
Expenditures During FY 24:	\$54,880	\$234,666	\$168,987
Per Capita Revenues:	\$38	\$159	\$108
Per Capita Expenditures:	\$32	\$155	\$98
Revenues over/under Expenditures:	\$11,545	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	227.55%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$124,878	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$72	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$124,878	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,790	\$107,633	\$0
Per Capita Debt:	\$7	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hume Fire Protection District														
Unit Code:	023/030/06	County:	Edgar												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$68,900														
Equalized Assessed Valuation:	\$26,582,240														
Population:	351														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$5,764</td> </tr> </table>			Full Time:				Part Time:	10			Salaries Paid:	\$5,764		
Full Time:															
Part Time:	10														
Salaries Paid:	\$5,764														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$202,919	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$578	\$222	\$124
Revenues During FY 24:	\$60,096	\$252,958	\$189,725
Expenditures During FY 24:	\$32,717	\$234,666	\$168,987
Per Capita Revenues:	\$171	\$159	\$108
Per Capita Expenditures:	\$93	\$155	\$98
Revenues over/under Expenditures:	\$27,379	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	922.74%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$301,892	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$860	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$301,892	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Huntley Fire Protection District		
Unit Code:	063/070/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,735,033		
Equalized Assessed Valuation:	\$2,083,292,143		
Population:	62,000		
Employees:			
Full Time:		84	
Part Time:		18	
Salaries Paid:		\$10,395,272	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,065,450	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$98	(\$1,213)	\$164
Revenues During FY 24:	\$17,977,068	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$17,605,922	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$290	\$18,824	\$313
Per Capita Expenditures:	\$284	\$20,953	\$290
Revenues over/under Expenditures:	\$371,146	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	32.30%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$5,686,596	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$92	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,431	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$1,129,502)	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,279,748	\$5,524,263	\$419,193
Per Capita Debt:	\$21	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hutsonville Twp Fire Protection District														
Unit Code:	017/020/06	County:	Crawford												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$136,713														
Equalized Assessed Valuation:	\$15,504,222														
Population:	1,211														
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 24:	\$128,803	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$106	\$222	\$124
Revenues During FY 24:	\$103,288	\$252,958	\$189,725
Expenditures During FY 24:	\$149,838	\$234,666	\$168,987
Per Capita Revenues:	\$85	\$159	\$108
Per Capita Expenditures:	\$124	\$155	\$98
Revenues over/under Expenditures:	(\$46,550)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	54.89%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$82,253	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$68	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,120	\$31,474	\$0
Total Unreserved Funds:	\$75,133	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$259,937	\$107,633	\$0
Per Capita Debt:	\$215	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hutton Fire Protection District														
Unit Code:	015/040/06	County:	Coles												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$65,256														
Equalized Assessed Valuation:	\$36,384,275														
Population:	850														
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 24:	\$0	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$0	\$222	\$124
Revenues During FY 24:	\$57,156	\$252,958	\$189,725
Expenditures During FY 24:	\$65,256	\$234,666	\$168,987
Per Capita Revenues:	\$67	\$159	\$108
Per Capita Expenditures:	\$77	\$155	\$98
Revenues over/under Expenditures:	(\$8,100)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	(12.41%)	235.73%	150.35%
Ending Fund Balance for FY 24:	(\$8,100)	\$372,040	\$227,636
Per Capita Ending Fund Balance:	(\$10)	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$65,530	\$107,633	\$0
Per Capita Debt:	\$77	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Illiopolis Fire Protection District														
Unit Code:	083/070/06	County:	Sangamon												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$199,302														
Equalized Assessed Valuation:	\$43,550,493														
Population:	1,314														
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 24:	\$231,096	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$176	\$222	\$124
Revenues During FY 24:	\$85,330	\$252,958	\$189,725
Expenditures During FY 24:	\$106,391	\$234,666	\$168,987
Per Capita Revenues:	\$65	\$159	\$108
Per Capita Expenditures:	\$81	\$155	\$98
Revenues over/under Expenditures:	(\$21,061)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	197.42%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$210,035	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$160	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Industry Fire Protection District		
Unit Code:	062/040/06	County:	Mcdonough
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$130,000		
Equalized Assessed Valuation:	\$62,873,490		
Population:	800		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$90,798	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$113	\$222	\$124
Revenues During FY 24:	\$99,995	\$252,958	\$189,725
Expenditures During FY 24:	\$66,633	\$234,666	\$168,987
Per Capita Revenues:	\$125	\$159	\$108
Per Capita Expenditures:	\$83	\$155	\$98
Revenues over/under Expenditures:	\$33,362	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	186.33%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$124,160	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$155	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$124,160	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Inverness Fire Protection District
Unit Code:	016/240/06
County:	Cook
Fiscal Year End:	12/31/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$8,712,797
Equalized Assessed Valuation:	\$443,575,839
Population:	15,000
Employees:	
Full Time:	17
Part Time:	
Salaries Paid:	\$1,828,579

Blended Component Units
Number Submitted = 1 Firefighters' Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,340,850	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$356	(\$1,213)	\$164
Revenues During FY 24:	\$6,070,366	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,658,885	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$405	\$18,824	\$313
Per Capita Expenditures:	\$311	\$20,953	\$290
Revenues over/under Expenditures:	\$1,411,481	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	140.11%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$6,527,331	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$435	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,964,075	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$5,856,955	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,647,500	\$5,524,263	\$419,193
Per Capita Debt:	\$110	\$229	\$53
General Obligation Debt over EAV:	0.36%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ipava Fire Protection District														
Unit Code:	029/090/06	County:	Fulton												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$73,400														
Equalized Assessed Valuation:	\$20,657,419														
Population:	800														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$114,526	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$143	\$222	\$124
Revenues During FY 24:	\$63,801	\$252,958	\$189,725
Expenditures During FY 24:	\$58,451	\$234,666	\$168,987
Per Capita Revenues:	\$80	\$159	\$108
Per Capita Expenditures:	\$73	\$155	\$98
Revenues over/under Expenditures:	\$5,350	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	205.09%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$119,876	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$150	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Iroquois-Ford Fire Protection District		
Unit Code:	038/100/06	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$55,627		
Equalized Assessed Valuation:	\$16,493,397		
Population:	355		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$6,550	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$67,457	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$190	\$222	\$124
Revenues During FY 24:	\$47,512	\$252,958	\$189,725
Expenditures During FY 24:	\$65,120	\$234,666	\$168,987
Per Capita Revenues:	\$134	\$159	\$108
Per Capita Expenditures:	\$183	\$155	\$98
Revenues over/under Expenditures:	(\$17,608)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	76.55%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$49,849	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$140	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Island Grove Fire Protection District														
Unit Code:	083/080/06	County:	Sangamon												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$152,000														
Equalized Assessed Valuation:	\$24,900,977														
Population:	700														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">30</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$14,751</td> </tr> </table>			Full Time:				Part Time:	30			Salaries Paid:	\$14,751		
Full Time:															
Part Time:	30														
Salaries Paid:	\$14,751														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$168,704	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$241	\$222	\$124
Revenues During FY 24:	\$83,605	\$252,958	\$189,725
Expenditures During FY 24:	\$151,362	\$234,666	\$168,987
Per Capita Revenues:	\$119	\$159	\$108
Per Capita Expenditures:	\$216	\$155	\$98
Revenues over/under Expenditures:	(\$67,757)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	66.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$100,947	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$144	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Itasca #1 Fire Protection District		
Unit Code:	022/150/06	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,973,945		
Equalized Assessed Valuation:	\$754,124,629		
Population:	9,543		
Employees:			
Full Time:	27		
Part Time:	1		
Salaries Paid:	\$3,497,936		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,802,608	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$608	(\$1,213)	\$164
Revenues During FY 24:	\$9,087,701	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$8,667,043	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$952	\$18,824	\$313
Per Capita Expenditures:	\$908	\$20,953	\$290
Revenues over/under Expenditures:	\$420,658	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	25.78%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,234,396	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$234	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,139,549	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$6,188,390)	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,450,519	\$5,524,263	\$419,193
Per Capita Debt:	\$1,200	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$1,087	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$247	\$0
Expenditures During FY 24:	\$0	\$55	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$192	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.45%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,242	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Iuka Fire Protection District		
Unit Code:	058/080/06	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,642		
Equalized Assessed Valuation:	\$40,059,827		
Population:	1,966		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$1,176	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$137,750	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$70	\$222	\$124
Revenues During FY 24:	\$148,498	\$252,958	\$189,725
Expenditures During FY 24:	\$114,413	\$234,666	\$168,987
Per Capita Revenues:	\$76	\$159	\$108
Per Capita Expenditures:	\$58	\$155	\$98
Revenues over/under Expenditures:	\$34,085	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	150.19%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$171,835	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$87	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,896	\$28,041	\$0
Total Unrestricted Net Assets:	\$114,939	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$442,473	\$107,633	\$0
Per Capita Debt:	\$225	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ivesdale Fire Protection District		
Unit Code:	010/070/06	County:	Champaign
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$299,000		
Equalized Assessed Valuation:	\$30,160,060		
Population:	800		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$53,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$87,810	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$110	\$222	\$124
Revenues During FY 24:	\$185,613	\$252,958	\$189,725
Expenditures During FY 24:	\$242,340	\$234,666	\$168,987
Per Capita Revenues:	\$232	\$159	\$108
Per Capita Expenditures:	\$303	\$155	\$98
Revenues over/under Expenditures:	(\$56,727)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	12.83%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$31,083	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$39	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,430	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$0	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$107,633	\$0
Per Capita Debt:	\$0	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$0	\$1	\$0
Revenues During FY 24:	\$0	\$7,332	\$0
Expenditures During FY 24:	\$0	\$7,282	\$0
Per Capita Revenues:	\$0	\$3	\$0
Per Capita Expenses:	\$0	\$3	\$0
Operating Income (loss):	\$0	\$50	\$0
Ratio of Retained Earnings to Expenses:	0.00%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$0	\$2	\$0