

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:	Jefferson Fire Protection District		
Unit Code:	041/010/06	County:	Jefferson
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,172,393		
Equalized Assessed Valuation:	\$239,801,801		
Population:	12,800		
Employees:			
Full Time:	4		
Part Time:	4		
Salaries Paid:	\$317,665		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$938,868	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$73	(\$1,213)	\$164
Revenues During FY 24:	\$1,165,619	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,041,676	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$91	\$18,824	\$313
Per Capita Expenditures:	\$81	\$20,953	\$290
Revenues over/under Expenditures:	\$123,943	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	102.03%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,062,811	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$83	(\$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:	\$64,206	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$998,605	(\$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:	\$119,907	\$5,524,263	\$419,193
Per Capita Debt:	\$9	\$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:	Joy Fire Protection District		
Unit Code:	066/030/06	County:	Mercer
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$206,458		
Equalized Assessed Valuation:	\$33,778,121		
Population:	770		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$16,438		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$166,326	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$216	\$222	\$124
Revenues During FY 24:	\$164,361	\$252,958	\$189,725
Expenditures During FY 24:	\$126,853	\$234,666	\$168,987
Per Capita Revenues:	\$213	\$159	\$108
Per Capita Expenditures:	\$165	\$155	\$98
Revenues over/under Expenditures:	\$37,508	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	160.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$203,834	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$265	\$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:	Kaneville Fire Protection District														
Unit Code:	045/080/06	County:	Kane												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$1,303,342														
Equalized Assessed Valuation:	\$61,643,026														
Population:	1,156														
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:	\$414,605	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$359	\$222	\$124
Revenues During FY 24:	\$642,618	\$252,958	\$189,725
Expenditures During FY 24:	\$517,277	\$234,666	\$168,987
Per Capita Revenues:	\$556	\$159	\$108
Per Capita Expenditures:	\$447	\$155	\$98
Revenues over/under Expenditures:	\$125,341	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	104.38%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$539,946	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$467	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$539,994	\$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:	Kankakee Twp Fire Protection District		
Unit Code:	046/070/06	County:	Kankakee
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$453,019		
Equalized Assessed Valuation:	\$34,538,139		
Population:	1,888		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$32,263		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$332,978	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$176	\$222	\$124
Revenues During FY 24:	\$294,187	\$252,958	\$189,725
Expenditures During FY 24:	\$398,322	\$234,666	\$168,987
Per Capita Revenues:	\$156	\$159	\$108
Per Capita Expenditures:	\$211	\$155	\$98
Revenues over/under Expenditures:	(\$104,135)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	70.36%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$280,268	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$148	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$280,268	\$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:	\$112,500	\$107,633	\$0
Per Capita Debt:	\$60	\$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:	Kansas Fire Protection District		
Unit Code:	023/040/06	County:	Edgar
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$482,000		
Equalized Assessed Valuation:	\$29,937,610		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$25,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$228,421	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$228	\$222	\$124
Revenues During FY 24:	\$175,038	\$252,958	\$189,725
Expenditures During FY 24:	\$244,308	\$234,666	\$168,987
Per Capita Revenues:	\$175	\$159	\$108
Per Capita Expenditures:	\$244	\$155	\$98
Revenues over/under Expenditures:	(\$69,270)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	65.14%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$159,151	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$159	\$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:	\$109,775	\$28,041	\$0
Total Unrestricted Net Assets:	\$49,376	\$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:	\$20,953	\$107,633	\$0
Per Capita Debt:	\$21	\$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:	Kell Fire Protection District		
Unit Code:	058/020/06	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$227,397		
Equalized Assessed Valuation:	\$26,660,453		
Population:	3,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$153,613	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$51	\$222	\$124
Revenues During FY 24:	\$152,916	\$252,958	\$189,725
Expenditures During FY 24:	\$120,391	\$234,666	\$168,987
Per Capita Revenues:	\$51	\$159	\$108
Per Capita Expenditures:	\$40	\$155	\$98
Revenues over/under Expenditures:	\$32,525	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	154.61%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$186,138	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$62	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$186,138	\$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:	\$758,793	\$107,633	\$0
Per Capita Debt:	\$253	\$56	\$0
General Obligation Debt over EAV:	2.16%	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:	Kempton Fire Protection District											
Unit Code:	027/010/06	County:	Ford									
Fiscal Year End:	5/31/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$220,550											
Equalized Assessed Valuation:	\$31,061,042											
Population:	640											
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: right;">3</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$4,367</td> </tr> </table>			Full Time:			Part Time:	3		Salaries Paid:	\$4,367	
Full Time:												
Part Time:	3											
Salaries Paid:	\$4,367											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$546,897	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$855	\$222	\$124
Revenues During FY 24:	\$144,436	\$252,958	\$189,725
Expenditures During FY 24:	\$59,650	\$234,666	\$168,987
Per Capita Revenues:	\$226	\$159	\$108
Per Capita Expenditures:	\$93	\$155	\$98
Revenues over/under Expenditures:	\$84,786	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	1,058.98%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$631,683	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$987	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$631,683	\$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:	Kendall Hill Fire Protection District														
Unit Code:	057/085/06	County:	Madison												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$26,550														
Equalized Assessed Valuation:	\$11,824,500														
Population:	845														
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:	\$16,522	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$20	\$222	\$124
Revenues During FY 24:	\$26,976	\$252,958	\$189,725
Expenditures During FY 24:	\$26,674	\$234,666	\$168,987
Per Capita Revenues:	\$32	\$159	\$108
Per Capita Expenditures:	\$32	\$155	\$98
Revenues over/under Expenditures:	\$302	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	63.07%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$16,824	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$20	\$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:	Kenney Fire Protection District		
Unit Code:	020/015/06	County:	Dewitt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$392,320		
Equalized Assessed Valuation:	\$51,620,334		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$4,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$210,829	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$176	\$222	\$124
Revenues During FY 24:	\$213,061	\$252,958	\$189,725
Expenditures During FY 24:	\$94,360	\$234,666	\$168,987
Per Capita Revenues:	\$178	\$159	\$108
Per Capita Expenditures:	\$79	\$155	\$98
Revenues over/under Expenditures:	\$118,701	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	349.23%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$329,530	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$275	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$235,171	\$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:	Keyesport Fire Protection District														
Unit Code:	014/070/06	County:	Clinton												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$120,000														
Equalized Assessed Valuation:	\$43,000,000														
Population:	1,500														
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;">\$</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:	\$154,101	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$103	\$222	\$124
Revenues During FY 24:	\$146,167	\$252,958	\$189,725
Expenditures During FY 24:	\$119,083	\$234,666	\$168,987
Per Capita Revenues:	\$97	\$159	\$108
Per Capita Expenditures:	\$79	\$155	\$98
Revenues over/under Expenditures:	\$27,084	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	152.15%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$181,185	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$121	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$119,666	\$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:	Kickapoo Fire Protection District		
Unit Code:	092/050/06	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$365,000		
Equalized Assessed Valuation:	\$69,981,477		
Population:	4,500		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$20,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$285,552	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$63	\$222	\$124
Revenues During FY 24:	\$267,378	\$252,958	\$189,725
Expenditures During FY 24:	\$239,307	\$234,666	\$168,987
Per Capita Revenues:	\$59	\$159	\$108
Per Capita Expenditures:	\$53	\$155	\$98
Revenues over/under Expenditures:	\$28,071	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	131.05%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$313,623	\$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:	\$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:	\$2,503	\$28,041	\$0
Total Unrestricted Net Assets:	\$310,482	\$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:	\$190,000	\$107,633	\$0
Per Capita Debt:	\$42	\$56	\$0
General Obligation Debt over EAV:	0.27%	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:	Kilbourne Fire Protection District														
Unit Code:	060/040/06	County:	Mason												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$738,900														
Equalized Assessed Valuation:	\$1,350,000														
Population:	525														
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:	\$105,221	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$200	\$222	\$124
Revenues During FY 24:	\$64,428	\$252,958	\$189,725
Expenditures During FY 24:	\$32,339	\$234,666	\$168,987
Per Capita Revenues:	\$123	\$159	\$108
Per Capita Expenditures:	\$62	\$155	\$98
Revenues over/under Expenditures:	\$32,089	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	424.60%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$137,310	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$262	\$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:	\$21,028	\$107,633	\$0
Per Capita Debt:	\$40	\$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:	Kinmundy-Alma Fire Protection District		
Unit Code:	058/030/06	County:	Marion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,077,450		
Equalized Assessed Valuation:	\$52,338,431		
Population:	25,000		
Employees:			
Full Time:			
Part Time:	45		
Salaries Paid:	\$71,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$445,882	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$18	\$222	\$124
Revenues During FY 24:	\$421,879	\$252,958	\$189,725
Expenditures During FY 24:	\$649,861	\$234,666	\$168,987
Per Capita Revenues:	\$17	\$159	\$108
Per Capita Expenditures:	\$26	\$155	\$98
Revenues over/under Expenditures:	(\$227,982)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	33.53%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$217,900	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$9	\$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:	\$106,468	\$28,041	\$0
Total Unrestricted Net Assets:	\$111,433	\$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:	Kirkland Fire Protection District		
Unit Code:	019/050/06	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,247,812		
Equalized Assessed Valuation:	\$99,998,239		
Population:	2,450		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$263,083		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$755,054	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$308	\$222	\$124
Revenues During FY 24:	\$816,282	\$252,958	\$189,725
Expenditures During FY 24:	\$628,307	\$234,666	\$168,987
Per Capita Revenues:	\$333	\$159	\$108
Per Capita Expenditures:	\$256	\$155	\$98
Revenues over/under Expenditures:	\$187,975	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	150.09%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$943,029	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$385	\$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:	\$941,406	\$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:	Knoxville Fire Protection District		
Unit Code:	048/070/06	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,174,500		
Equalized Assessed Valuation:	\$137,654,538		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	67		
Salaries Paid:	\$35,713		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$718,586	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$120	\$222	\$124
Revenues During FY 24:	\$467,843	\$252,958	\$189,725
Expenditures During FY 24:	\$228,120	\$234,666	\$168,987
Per Capita Revenues:	\$78	\$159	\$108
Per Capita Expenditures:	\$38	\$155	\$98
Revenues over/under Expenditures:	\$239,723	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	420.09%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$958,309	\$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:	\$415,000	\$31,474	\$0
Total Unreserved Funds:	\$543,309	\$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:	La Motte Twp Fire Protection District		
Unit Code:	017/030/06	County:	Crawford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$478,379		
Equalized Assessed Valuation:	\$41,222,868		
Population:	2,372		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$28,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$513,459	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$216	\$222	\$124
Revenues During FY 24:	\$274,540	\$252,958	\$189,725
Expenditures During FY 24:	\$544,936	\$234,666	\$168,987
Per Capita Revenues:	\$116	\$159	\$108
Per Capita Expenditures:	\$230	\$155	\$98
Revenues over/under Expenditures:	(\$270,396)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	44.60%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$243,063	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$102	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$242,961	\$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:	Lacon-Sparland Fire Protection District														
Unit Code:	059/020/06	County:	Marshall												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$461,000														
Equalized Assessed Valuation:	\$69,000,000														
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:	\$59,917	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$20	\$222	\$124
Revenues During FY 24:	\$461,000	\$252,958	\$189,725
Expenditures During FY 24:	\$461,000	\$234,666	\$168,987
Per Capita Revenues:	\$154	\$159	\$108
Per Capita Expenditures:	\$154	\$155	\$98
Revenues over/under Expenditures:	\$0	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	13.00%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$59,917	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$20	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$113,278	\$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:	Ladd Fire Protection District		
Unit Code:	006/050/06	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$301,556		
Equalized Assessed Valuation:	\$31,506,038		
Population:	18,000		
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:	\$228,656	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$13	\$222	\$124
Revenues During FY 24:	\$104,071	\$252,958	\$189,725
Expenditures During FY 24:	\$84,069	\$234,666	\$168,987
Per Capita Revenues:	\$6	\$159	\$108
Per Capita Expenditures:	\$5	\$155	\$98
Revenues over/under Expenditures:	\$20,002	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	295.78%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$248,658	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$14	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$233,570	\$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:	Lafayette Fire Protection District														
Unit Code:	087/020/06	County:	Stark												
Fiscal Year End:	8/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$142,400														
Equalized Assessed Valuation:	\$16,802,292														
Population:	800														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$101,756	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$127	\$222	\$124
Revenues During FY 24:	\$83,343	\$252,958	\$189,725
Expenditures During FY 24:	\$67,671	\$234,666	\$168,987
Per Capita Revenues:	\$104	\$159	\$108
Per Capita Expenditures:	\$85	\$155	\$98
Revenues over/under Expenditures:	\$15,672	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	173.53%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$117,428	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$147	\$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:	LaHarpe Fire Protection District		
Unit Code:	034/040/06	County:	Hancock
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$345,315		
Equalized Assessed Valuation:	\$56,458,539		
Population:	950		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$14,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$105,687	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$111	\$222	\$124
Revenues During FY 24:	\$225,541	\$252,958	\$189,725
Expenditures During FY 24:	\$198,159	\$234,666	\$168,987
Per Capita Revenues:	\$237	\$159	\$108
Per Capita Expenditures:	\$209	\$155	\$98
Revenues over/under Expenditures:	\$27,382	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	67.15%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$133,069	\$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:	\$92,934	\$28,041	\$0
Total Unrestricted Net Assets:	\$40,135	\$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:	Lake Egypt Fire Protection District		
Unit Code:	100/010/06	County:	Williamson
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,947,532		
Equalized Assessed Valuation:	\$179,183,506		
Population:	8,539		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$726,162		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,195,511	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$374	(\$1,213)	\$164
Revenues During FY 24:	\$2,723,602	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,673,777	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$319	\$18,824	\$313
Per Capita Expenditures:	\$313	\$20,953	\$290
Revenues over/under Expenditures:	\$49,825	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	121.38%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,245,336	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$380	(\$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:	\$119,000	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$3,452,082	(\$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:	\$1,546,033	\$5,524,263	\$419,193
Per Capita Debt:	\$181	\$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:	Lake Springfield Fire Protection District		
Unit Code:	083/090/06	County:	Sangamon
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,530		
Equalized Assessed Valuation:	\$6,859,903		
Population:	309		
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:	\$6,000	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$19	\$222	\$124
Revenues During FY 24:	\$28,529	\$252,958	\$189,725
Expenditures During FY 24:	\$28,529	\$234,666	\$168,987
Per Capita Revenues:	\$92	\$159	\$108
Per Capita Expenditures:	\$92	\$155	\$98
Revenues over/under Expenditures:	\$0	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	21.03%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$6,000	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$19	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$6,000	\$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:	Lake Villa Fire Protection District
Unit Code:	049/060/06
County:	Lake
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$12,295,600
Equalized Assessed Valuation:	\$943,980,420
Population:	32,000
Employees:	
Full Time:	34
Part Time:	10
Salaries Paid:	\$4,537,178

Blended Component Units
Number Submitted = 1
Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,363,663	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$261	(\$1,213)	\$164
Revenues During FY 24:	\$9,222,404	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$7,518,695	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$288	\$18,824	\$313
Per Capita Expenditures:	\$235	\$20,953	\$290
Revenues over/under Expenditures:	\$1,703,709	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	76.37%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$5,741,672	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$179	(\$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:	\$13,434,864	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,865,128	(\$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:	Lake Zurich Rural Fire Protection District		
Unit Code:	049/070/06	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,917,720		
Equalized Assessed Valuation:	\$1,274,119,207		
Population:	16,213		
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:	\$15,216,720	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$939	(\$1,213)	\$164
Revenues During FY 24:	\$7,979,444	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$7,184,963	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$492	\$18,824	\$313
Per Capita Expenditures:	\$443	\$20,953	\$290
Revenues over/under Expenditures:	\$794,481	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	147.69%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$10,611,201	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$654	(\$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:	\$16,011,201	(\$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:	Lamoille Fire Protection District		
Unit Code:	006/060/06	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$308,000		
Equalized Assessed Valuation:	\$42,920,115		
Population:	705		
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:	\$204,326	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$290	\$222	\$124
Revenues During FY 24:	\$108,234	\$252,958	\$189,725
Expenditures During FY 24:	\$101,732	\$234,666	\$168,987
Per Capita Revenues:	\$154	\$159	\$108
Per Capita Expenditures:	\$144	\$155	\$98
Revenues over/under Expenditures:	\$6,502	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	207.24%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$210,828	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$299	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$210,828	\$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:	Lanark Fire Protection District		
Unit Code:	008/020/06	County:	Carroll
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,104,657		
Equalized Assessed Valuation:	\$224,947,809		
Population:	2,563		
Employees:			
Full Time:			
Part Time:	35		
Salaries Paid:	\$241,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$886,694	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$346	\$222	\$124
Revenues During FY 24:	\$759,341	\$252,958	\$189,725
Expenditures During FY 24:	\$483,998	\$234,666	\$168,987
Per Capita Revenues:	\$296	\$159	\$108
Per Capita Expenditures:	\$189	\$155	\$98
Revenues over/under Expenditures:	\$275,343	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	240.09%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,162,037	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$453	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$255,107	\$31,474	\$0
Total Unreserved Funds:	\$906,931	\$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:	Latham Fire Protection District											
Unit Code:	054/050/06	County:	Logan									
Fiscal Year End:	5/31/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$367,672											
Equalized Assessed Valuation:	\$46,768,282											
Population:	800											
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;">5</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$1,300</td> </tr> </table>			Full Time:			Part Time:	5		Salaries Paid:	\$1,300	
Full Time:												
Part Time:	5											
Salaries Paid:	\$1,300											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$224,426	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$281	\$222	\$124
Revenues During FY 24:	\$154,520	\$252,958	\$189,725
Expenditures During FY 24:	\$108,209	\$234,666	\$168,987
Per Capita Revenues:	\$193	\$159	\$108
Per Capita Expenditures:	\$135	\$155	\$98
Revenues over/under Expenditures:	\$46,311	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	250.20%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$270,737	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$338	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$232,251	\$31,474	\$0
Total Unreserved Funds:	\$38,487	\$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:	\$308,101	\$107,633	\$0
Per Capita Debt:	\$385	\$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:	Lawrence-Allison Fire Protection District											
Unit Code:	051/040/06	County:	Lawrence									
Fiscal Year End:	7/31/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$281,315											
Equalized Assessed Valuation:	\$108,972,796											
Population:	7,140											
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;">25</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$17,166</td> </tr> </table>			Full Time:			Part Time:	25		Salaries Paid:	\$17,166	
Full Time:												
Part Time:	25											
Salaries Paid:	\$17,166											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$790,192)	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	(\$111)	\$222	\$124
Revenues During FY 24:	\$327,369	\$252,958	\$189,725
Expenditures During FY 24:	\$207,745	\$234,666	\$168,987
Per Capita Revenues:	\$46	\$159	\$108
Per Capita Expenditures:	\$29	\$155	\$98
Revenues over/under Expenditures:	\$119,624	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	(322.78%)	235.73%	150.35%
Ending Fund Balance for FY 24:	(\$670,568)	\$372,040	\$227,636
Per Capita Ending Fund Balance:	(\$94)	\$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:	\$507,335	\$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:	\$1,177,902	\$107,633	\$0
Per Capita Debt:	\$165	\$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:	Lee Fire Protection District		
Unit Code:	052/060/06	County:	Lee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$272,650		
Equalized Assessed Valuation:	\$28,578,875		
Population:	596		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$7,445		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$76,343	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$128	\$222	\$124
Revenues During FY 24:	\$281,516	\$252,958	\$189,725
Expenditures During FY 24:	\$198,157	\$234,666	\$168,987
Per Capita Revenues:	\$472	\$159	\$108
Per Capita Expenditures:	\$332	\$155	\$98
Revenues over/under Expenditures:	\$83,359	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	80.59%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$159,702	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$268	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$159,702	\$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:	\$19,900	\$107,633	\$0
Per Capita Debt:	\$33	\$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:	Leland Fire Protection District		
Unit Code:	050/050/06	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$621,508		
Equalized Assessed Valuation:	\$71,719,763		
Population:	1,990		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$34,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$402,349	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$202	\$222	\$124
Revenues During FY 24:	\$316,175	\$252,958	\$189,725
Expenditures During FY 24:	\$257,293	\$234,666	\$168,987
Per Capita Revenues:	\$159	\$159	\$108
Per Capita Expenditures:	\$129	\$155	\$98
Revenues over/under Expenditures:	\$58,882	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	179.26%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$461,231	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$232	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$461,231	\$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:	\$18,453	\$107,633	\$0
Per Capita Debt:	\$9	\$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:	Lemont Fire Protection District		
Unit Code:	016/100/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,449,102		
Equalized Assessed Valuation:	\$1,697,918,285		
Population:	32,000		
Employees:			
Full Time:	62		
Part Time:	3		
Salaries Paid:	\$6,180,193		

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:	\$4,857,814	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$152	(\$1,213)	\$164
Revenues During FY 24:	\$14,860,774	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$14,337,377	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$464	\$18,824	\$313
Per Capita Expenditures:	\$448	\$20,953	\$290
Revenues over/under Expenditures:	\$523,397	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	18.00%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,581,211	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$81	(\$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:	\$1,101,197	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$6,911,607)	(\$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:	\$5,220,000	\$5,524,263	\$419,193
Per Capita Debt:	\$163	\$229	\$53
General Obligation Debt over EAV:	0.15%	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:	Lena Fire Protection District											
Unit Code:	089/060/06	County:	Stephenson									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$1,026,995											
Equalized Assessed Valuation:	\$117,070,297											
Population:	4,516											
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;">29</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$32,286</td> </tr> </table>			Full Time:			Part Time:	29		Salaries Paid:	\$32,286	
Full Time:												
Part Time:	29											
Salaries Paid:	\$32,286											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,029,178	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$228	\$222	\$124
Revenues During FY 24:	\$588,726	\$252,958	\$189,725
Expenditures During FY 24:	\$391,308	\$234,666	\$168,987
Per Capita Revenues:	\$130	\$159	\$108
Per Capita Expenditures:	\$87	\$155	\$98
Revenues over/under Expenditures:	\$197,418	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	313.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,226,596	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$272	\$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:	(\$28,813)	\$28,041	\$0
Total Unrestricted Net Assets:	\$1,114,995	\$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:	Leroy Community Fire Protection District		
Unit Code:	064/120/06	County:	McLean
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,066,300		
Equalized Assessed Valuation:	\$137,017,898		
Population:	3,437		
Employees:			
	Full Time:		
	Part Time:	26	
	Salaries Paid:	\$14,897	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,072,213	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$312	\$222	\$124
Revenues During FY 24:	\$760,925	\$252,958	\$189,725
Expenditures During FY 24:	\$960,739	\$234,666	\$168,987
Per Capita Revenues:	\$221	\$159	\$108
Per Capita Expenditures:	\$280	\$155	\$98
Revenues over/under Expenditures:	(\$199,814)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	90.80%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$872,399	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$254	\$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:	\$39,743	\$28,041	\$0
Total Unrestricted Net Assets:	\$832,656	\$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:	\$1,208,000	\$107,633	\$0
Per Capita Debt:	\$351	\$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:	Lewistown Fire Protection District		
Unit Code:	029/100/06	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$289,500		
Equalized Assessed Valuation:	\$53,328,547		
Population:	3,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,426	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$2	\$222	\$124
Revenues During FY 24:	\$255,852	\$252,958	\$189,725
Expenditures During FY 24:	\$254,549	\$234,666	\$168,987
Per Capita Revenues:	\$73	\$159	\$108
Per Capita Expenditures:	\$73	\$155	\$98
Revenues over/under Expenditures:	\$1,303	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	3.82%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$9,729	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$3	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,729	\$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:	\$255,501	\$107,633	\$0
Per Capita Debt:	\$73	\$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:	Lexington Fire Protection District		
Unit Code:	064/130/06	County:	McLean
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,771,025		
Equalized Assessed Valuation:	\$143,026,681		
Population:	3,051		
Employees:			
Full Time:	5		
Part Time:	33		
Salaries Paid:	\$326,148		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$577,509	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$189	(\$1,213)	\$164
Revenues During FY 24:	\$1,484,618	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,106,229	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$487	\$18,824	\$313
Per Capita Expenditures:	\$363	\$20,953	\$290
Revenues over/under Expenditures:	\$378,389	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	86.41%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$955,898	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$313	(\$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:	\$960,825	(\$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:	\$1,040,590	\$5,524,263	\$419,193
Per Capita Debt:	\$341	\$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:	Libertyville Fire Protection District														
Unit Code:	049/080/06	County:	Lake												
Fiscal Year End:	5/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$7,400,588														
Equalized Assessed Valuation:	\$766,077,908														
Population:	8,392														
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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,109,919	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$609	(\$1,213)	\$164
Revenues During FY 24:	\$4,317,299	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,529,726	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$514	\$18,824	\$313
Per Capita Expenditures:	\$421	\$20,953	\$290
Revenues over/under Expenditures:	\$787,573	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	167.08%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$5,897,492	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$703	(\$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:	\$2,687,191	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$3,210,301	(\$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:	Lima-Tioga Fire Protection District		
Unit Code:	001/060/06	County:	Adams
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$58,300		
Equalized Assessed Valuation:	\$34,013,424		
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:	\$139,600	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$140	\$222	\$124
Revenues During FY 24:	\$69,585	\$252,958	\$189,725
Expenditures During FY 24:	\$89,694	\$234,666	\$168,987
Per Capita Revenues:	\$70	\$159	\$108
Per Capita Expenditures:	\$90	\$155	\$98
Revenues over/under Expenditures:	(\$20,109)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	133.22%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$119,491	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$119	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$119,461	\$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:	Limestone Fire Protection District		
Unit Code:	072/050/06	County:	Peoria
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,453,761		
Equalized Assessed Valuation:	\$216,284,383		
Population:	17,901		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$286,598		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,384,951	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$77	\$222	\$124
Revenues During FY 24:	\$847,291	\$252,958	\$189,725
Expenditures During FY 24:	\$752,292	\$234,666	\$168,987
Per Capita Revenues:	\$47	\$159	\$108
Per Capita Expenditures:	\$42	\$155	\$98
Revenues over/under Expenditures:	\$94,999	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	196.73%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,479,950	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$83	\$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:	\$80,845	\$28,041	\$0
Total Unrestricted Net Assets:	\$1,404,123	\$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:	\$3,240,000	\$107,633	\$0
Per Capita Debt:	\$181	\$56	\$0
General Obligation Debt over EAV:	1.50%	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:	Lincoln Fire Protection District		
Unit Code:	015/045/06	County:	Coles
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$334,101		
Equalized Assessed Valuation:	\$153,662,588		
Population:	4,725		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$24,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$590,140	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$125	\$222	\$124
Revenues During FY 24:	\$396,276	\$252,958	\$189,725
Expenditures During FY 24:	\$508,443	\$234,666	\$168,987
Per Capita Revenues:	\$84	\$159	\$108
Per Capita Expenditures:	\$108	\$155	\$98
Revenues over/under Expenditures:	(\$112,167)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	94.01%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$477,973	\$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:	\$494,091	\$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:	Lincoln Rural Fire Protection District		
Unit Code:	054/060/06	County:	Logan
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,292,928		
Equalized Assessed Valuation:	\$152,997,526		
Population:	8,500		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$462,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$392,261	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$46	(\$1,213)	\$164
Revenues During FY 24:	\$1,313,097	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,165,868	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$154	\$18,824	\$313
Per Capita Expenditures:	\$137	\$20,953	\$290
Revenues over/under Expenditures:	\$147,229	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	46.27%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$539,490	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$63	(\$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:	\$519,979	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$4,266,780)	(\$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:	\$428,385	\$5,524,263	\$419,193
Per Capita Debt:	\$50	\$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:	Lincolnshire Fields Fire Protection District		
Unit Code:	010/075/06	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$257,910		
Equalized Assessed Valuation:	\$88,577,321		
Population:	3,158		
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:	\$55,194	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$17	\$222	\$124
Revenues During FY 24:	\$196,495	\$252,958	\$189,725
Expenditures During FY 24:	\$186,243	\$234,666	\$168,987
Per Capita Revenues:	\$62	\$159	\$108
Per Capita Expenditures:	\$59	\$155	\$98
Revenues over/under Expenditures:	\$10,252	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	35.14%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$65,446	\$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:	\$3,038	\$28,041	\$0
Total Unrestricted Net Assets:	\$62,408	\$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:	Lincolnshire-Riverwoods(Vernon) Fire Protection District		
Unit Code:	049/130/06	County:	Lake
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,144,973		
Equalized Assessed Valuation:	\$1,435,865,716		
Population:	17,000		
Employees:			
Full Time:	48		
Part Time:			
Salaries Paid:	\$5,892,632		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,268,570	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$663	(\$1,213)	\$164
Revenues During FY 24:	\$15,991,211	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$12,859,648	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$941	\$18,824	\$313
Per Capita Expenditures:	\$756	\$20,953	\$290
Revenues over/under Expenditures:	\$3,131,563	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	111.98%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$14,400,133	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$847	(\$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:	\$248,107	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$4,362,532)	(\$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:	\$24,726,112	\$5,524,263	\$419,193
Per Capita Debt:	\$1,454	\$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:	Lisle-Woodridge Fire Protection District		
Unit Code:	022/160/06	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,074,708		
Equalized Assessed Valuation:	\$2,771,470,690		
Population:	78,381		
Employees:			
	Full Time:	91	
	Part Time:		
	Salaries Paid:	\$11,650,412	

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:	\$23,806,400	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$304	(\$1,213)	\$164
Revenues During FY 24:	\$27,422,678	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$24,784,697	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$350	\$18,824	\$313
Per Capita Expenditures:	\$316	\$20,953	\$290
Revenues over/under Expenditures:	\$2,637,981	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	91.67%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$22,720,781	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$290	(\$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:	\$2,026,786	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$69,669,275)	(\$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:	\$104,172,799	\$5,524,263	\$419,193
Per Capita Debt:	\$1,329	\$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:	Little Mackinaw Fire Protection District		
Unit Code:	090/095/06	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$292,500		
Equalized Assessed Valuation:	\$41,137,056		
Population:	1,433		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$93,409	

Blended Component Units
Number Submitted = 1
Little Mackinaw Rescue

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$409,240	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$286	\$222	\$124
Revenues During FY 24:	\$281,044	\$252,958	\$189,725
Expenditures During FY 24:	\$280,570	\$234,666	\$168,987
Per Capita Revenues:	\$196	\$159	\$108
Per Capita Expenditures:	\$196	\$155	\$98
Revenues over/under Expenditures:	\$474	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	146.03%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$409,714	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$286	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$409,714	\$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:	\$66,000	\$107,633	\$0
Per Capita Debt:	\$46	\$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:	Little Rock-Fox Fire Protection District		
Unit Code:	047/030/06	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,690,759		
Equalized Assessed Valuation:	\$420,915,906		
Population:	11,500		
Employees:			
Full Time:	8		
Part Time:	59		
Salaries Paid:	\$326,958		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,024,614	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$350	(\$1,213)	\$164
Revenues During FY 24:	\$2,675,542	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,084,231	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$233	\$18,824	\$313
Per Capita Expenditures:	\$268	\$20,953	\$290
Revenues over/under Expenditures:	(\$408,689)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	130.77%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,033,132	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$351	(\$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:	\$139,854	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$3,893,278	(\$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:	Little Wabash Fire Protection District		
Unit Code:	024/035/06	County:	Edwards
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$91,350		
Equalized Assessed Valuation:	\$44,121,310		
Population:	2,184		
Employees:			
	Full Time:		
	Part Time:	22	
	Salaries Paid:	\$16,123	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$118,602	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$54	\$222	\$124
Revenues During FY 24:	\$91,046	\$252,958	\$189,725
Expenditures During FY 24:	\$110,391	\$234,666	\$168,987
Per Capita Revenues:	\$42	\$159	\$108
Per Capita Expenditures:	\$51	\$155	\$98
Revenues over/under Expenditures:	(\$19,345)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	90.14%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$99,505	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$46	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$64,645	\$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:	\$34,860	\$107,633	\$0
Per Capita Debt:	\$16	\$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:	Little York Community Fire Protection District		
Unit Code:	094/020/06	County:	Warren
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,386		
Equalized Assessed Valuation:	\$32,020,308		
Population:	700		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$9,304		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$149,467	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$214	\$222	\$124
Revenues During FY 24:	\$108,249	\$252,958	\$189,725
Expenditures During FY 24:	\$136,254	\$234,666	\$168,987
Per Capita Revenues:	\$155	\$159	\$108
Per Capita Expenditures:	\$195	\$155	\$98
Revenues over/under Expenditures:	(\$28,005)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	89.14%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$121,462	\$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:	\$18,194	\$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:	Loami Fire Protection District		
Unit Code:	083/100/06	County:	Sangamon
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,200		
Equalized Assessed Valuation:	\$21,220,292		
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:	\$87,124	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$87	\$222	\$124
Revenues During FY 24:	\$86,624	\$252,958	\$189,725
Expenditures During FY 24:	\$82,949	\$234,666	\$168,987
Per Capita Revenues:	\$87	\$159	\$108
Per Capita Expenditures:	\$83	\$155	\$98
Revenues over/under Expenditures:	\$3,675	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	109.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$90,799	\$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:	\$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:	Lockport Twp Fire Protection District		
Unit Code:	099/070/06	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,893,375		
Equalized Assessed Valuation:	\$2,338,399,644		
Population:	80,000		
Employees:			
Full Time:	106		
Part Time:	1		
Salaries Paid:	\$12,434,353		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,440,674	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$156	(\$1,213)	\$164
Revenues During FY 24:	\$32,401,399	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$31,724,807	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$405	\$18,824	\$313
Per Capita Expenditures:	\$397	\$20,953	\$290
Revenues over/under Expenditures:	\$676,592	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	41.35%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$13,117,266	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$164	(\$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:	\$6,011,286	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$72,744,130)	(\$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:	\$85,450,615	\$5,524,263	\$419,193
Per Capita Debt:	\$1,068	\$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:	Loda Fire Protection District		
Unit Code:	038/120/06	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$180,000		
Equalized Assessed Valuation:	\$42,126,125		
Population:	1,640		
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:	\$305,083	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$186	\$222	\$124
Revenues During FY 24:	\$158,127	\$252,958	\$189,725
Expenditures During FY 24:	\$62,897	\$234,666	\$168,987
Per Capita Revenues:	\$96	\$159	\$108
Per Capita Expenditures:	\$38	\$155	\$98
Revenues over/under Expenditures:	\$95,230	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	636.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$400,313	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$244	\$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:	Logan-Trivoli Fire Protection District		
Unit Code:	072/060/06	County:	Peoria
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$457,000		
Equalized Assessed Valuation:	\$142,023,103		
Population:	8,500		
Employees:			
	Full Time:		
	Part Time:	51	
	Salaries Paid:	\$78,745	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$262,077	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$31	\$222	\$124
Revenues During FY 24:	\$556,290	\$252,958	\$189,725
Expenditures During FY 24:	\$595,974	\$234,666	\$168,987
Per Capita Revenues:	\$65	\$159	\$108
Per Capita Expenditures:	\$70	\$155	\$98
Revenues over/under Expenditures:	(\$39,684)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	37.32%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$222,393	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$26	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$145,240	\$31,474	\$0
Total Unreserved Funds:	\$77,152	\$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:	\$239,038	\$107,633	\$0
Per Capita Debt:	\$28	\$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:	Long Grove Rural Fire Protection District		
Unit Code:	049/090/06	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,024,588		
Equalized Assessed Valuation:	\$635,114,533		
Population:	12,000		
Employees:			
Full Time:		25	
Part Time:		8	
Salaries Paid:		\$3,093,310	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,521,499	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$460	(\$1,213)	\$164
Revenues During FY 24:	\$6,611,683	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$5,328,228	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$551	\$18,824	\$313
Per Capita Expenditures:	\$444	\$20,953	\$290
Revenues over/under Expenditures:	\$1,283,455	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	124.99%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$6,659,703	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$555	(\$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:	\$290,126	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,954,126	(\$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:	\$15,465,000	\$5,524,263	\$419,193
Per Capita Debt:	\$1,289	\$229	\$53
General Obligation Debt over EAV:	2.43%	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:	Long Lake Fire Protection District		
Unit Code:	057/090/06	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$823,936		
Equalized Assessed Valuation:	\$111,375,860		
Population:	7,008		
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:	\$50,696	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$7	\$222	\$124
Revenues During FY 24:	\$448,936	\$252,958	\$189,725
Expenditures During FY 24:	\$406,619	\$234,666	\$168,987
Per Capita Revenues:	\$64	\$159	\$108
Per Capita Expenditures:	\$58	\$155	\$98
Revenues over/under Expenditures:	\$42,317	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	22.87%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$93,013	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$13	\$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:	\$92,211	\$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:	Long Point Fire Protection District		
Unit Code:	053/060/06	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$100,237		
Equalized Assessed Valuation:	\$40,931,152		
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:	\$522,538	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$523	\$222	\$124
Revenues During FY 24:	\$126,198	\$252,958	\$189,725
Expenditures During FY 24:	\$141,883	\$234,666	\$168,987
Per Capita Revenues:	\$126	\$159	\$108
Per Capita Expenditures:	\$142	\$155	\$98
Revenues over/under Expenditures:	(\$15,685)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	357.23%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$506,853	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$507	\$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:	Lostant Fire Protection District														
Unit Code:	050/060/06	County:	Lasalle												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$195,120														
Equalized Assessed Valuation:	\$33,627,139														
Population:	1,500														
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:	\$87,780	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$59	\$222	\$124
Revenues During FY 24:	\$326,112	\$252,958	\$189,725
Expenditures During FY 24:	\$280,234	\$234,666	\$168,987
Per Capita Revenues:	\$217	\$159	\$108
Per Capita Expenditures:	\$187	\$155	\$98
Revenues over/under Expenditures:	\$45,878	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	47.70%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$133,658	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$89	\$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:	\$543,671	\$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:	\$184,006	\$107,633	\$0
Per Capita Debt:	\$123	\$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:	Lovington Fire Protection District		
Unit Code:	070/040/06	County:	Moultrie
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$430,950		
Equalized Assessed Valuation:	\$35,333,996		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$7,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$289,991	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$223	\$222	\$124
Revenues During FY 24:	\$137,362	\$252,958	\$189,725
Expenditures During FY 24:	\$138,085	\$234,666	\$168,987
Per Capita Revenues:	\$106	\$159	\$108
Per Capita Expenditures:	\$106	\$155	\$98
Revenues over/under Expenditures:	(\$723)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	209.49%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$289,268	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$223	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$289,268	\$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:	\$72,000	\$107,633	\$0
Per Capita Debt:	\$55	\$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:	Ludlow Fire Protection District		
Unit Code:	010/080/06	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$135,783		
Equalized Assessed Valuation:	\$30,630,169		
Population:	1,250		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$148,046	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$118	\$222	\$124
Revenues During FY 24:	\$135,783	\$252,958	\$189,725
Expenditures During FY 24:	\$103,648	\$234,666	\$168,987
Per Capita Revenues:	\$109	\$159	\$108
Per Capita Expenditures:	\$83	\$155	\$98
Revenues over/under Expenditures:	\$32,135	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	173.84%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$180,181	\$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:	\$180,181	\$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:	Lynch Area Fire Protection District		
Unit Code:	092/055/06	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$198,865		
Equalized Assessed Valuation:	\$23,691,880		
Population:	450		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$58,276	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$130	\$222	\$124
Revenues During FY 24:	\$187,360	\$252,958	\$189,725
Expenditures During FY 24:	\$191,970	\$234,666	\$168,987
Per Capita Revenues:	\$416	\$159	\$108
Per Capita Expenditures:	\$427	\$155	\$98
Revenues over/under Expenditures:	(\$4,610)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	27.96%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$53,666	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$119	\$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:	\$53,666	\$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:	\$62,597	\$107,633	\$0
Per Capita Debt:	\$139	\$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:	Lynnville-Scott-White Rock Fire Protection District		
Unit Code:	071/040/06	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,141,952		
Equalized Assessed Valuation:	\$96,828,942		
Population:	4,577		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$25,433	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,023,389	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$224	\$222	\$124
Revenues During FY 24:	\$639,976	\$252,958	\$189,725
Expenditures During FY 24:	\$676,341	\$234,666	\$168,987
Per Capita Revenues:	\$140	\$159	\$108
Per Capita Expenditures:	\$148	\$155	\$98
Revenues over/under Expenditures:	(\$36,365)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	167.08%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,130,024	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$247	\$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:	\$768,909	\$28,041	\$0
Total Unrestricted Net Assets:	\$361,115	\$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:	\$153,252	\$107,633	\$0
Per Capita Debt:	\$33	\$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