

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:	Mackinaw Fire Protection District											
Unit Code:	090/100/06	County:	Tazewell									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$806,964											
Equalized Assessed Valuation:	\$105,378,489											
Population:	4,245											
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;">42</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$120,665</td> </tr> </table>			Full Time:			Part Time:	42		Salaries Paid:	\$120,665	
Full Time:												
Part Time:	42											
Salaries Paid:	\$120,665											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$885,378	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$209	\$222	\$124
Revenues During FY 24:	\$605,976	\$252,958	\$189,725
Expenditures During FY 24:	\$443,180	\$234,666	\$168,987
Per Capita Revenues:	\$143	\$159	\$108
Per Capita Expenditures:	\$104	\$155	\$98
Revenues over/under Expenditures:	\$162,796	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	236.58%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,048,468	\$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:	\$1,048,468	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maeystown Fire Protection District		
Unit Code:	067/030/06	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$382,060		
Equalized Assessed Valuation:	\$38,872,385		
Population:	150		
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:	\$186,532	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,244	\$222	\$124
Revenues During FY 24:	\$333,988	\$252,958	\$189,725
Expenditures During FY 24:	\$313,842	\$234,666	\$168,987
Per Capita Revenues:	\$2,227	\$159	\$108
Per Capita Expenditures:	\$2,092	\$155	\$98
Revenues over/under Expenditures:	\$20,146	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	65.85%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$206,678	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$1,378	\$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:	\$206,678	\$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:	\$219,725	\$107,633	\$0
Per Capita Debt:	\$1,465	\$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:	Magnolia Fire Protection District		
Unit Code:	078/020/06	County:	Putnam
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$97,685		
Equalized Assessed Valuation:	\$13,553,672		
Population:	715		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,335	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$6	\$222	\$124
Revenues During FY 24:	\$93,998	\$252,958	\$189,725
Expenditures During FY 24:	\$99,130	\$234,666	\$168,987
Per Capita Revenues:	\$131	\$159	\$108
Per Capita Expenditures:	\$139	\$155	\$98
Revenues over/under Expenditures:	(\$5,132)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	(0.80%)	235.73%	150.35%
Ending Fund Balance for FY 24:	(\$797)	\$372,040	\$227,636
Per Capita Ending Fund Balance:	(\$1)	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Malta Fire Protection District		
Unit Code:	019/060/06	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$587,341		
Equalized Assessed Valuation:	\$69,980,637		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$177,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$241,590	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$105	\$222	\$124
Revenues During FY 24:	\$280,180	\$252,958	\$189,725
Expenditures During FY 24:	\$397,411	\$234,666	\$168,987
Per Capita Revenues:	\$122	\$159	\$108
Per Capita Expenditures:	\$173	\$155	\$98
Revenues over/under Expenditures:	(\$117,231)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	31.29%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$124,358	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$54	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$124,358	\$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



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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:	Manhattan Fire Protection District		
Unit Code:	099/080/06	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,596,760		
Equalized Assessed Valuation:	\$790,671,586		
Population:	30,000		
Employees:			
Full Time:	29		
Part Time:	30		
Salaries Paid:	\$4,677,339		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,377,159	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$213	(\$1,213)	\$164
Revenues During FY 24:	\$8,668,201	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$7,264,414	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$289	\$18,824	\$313
Per Capita Expenditures:	\$242	\$20,953	\$290
Revenues over/under Expenditures:	\$1,403,787	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	72.70%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$5,280,946	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$176	(\$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:	\$670,944	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$7,645,998	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,030,149	\$5,524,263	\$419,193
Per Capita Debt:	\$68	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manlius Fire Protection District														
Unit Code:	006/080/06	County:	Bureau												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$691,000														
Equalized Assessed Valuation:	\$47,592,223														
Population:	355														
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:	\$422,409	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,190	\$222	\$124
Revenues During FY 24:	\$373,180	\$252,958	\$189,725
Expenditures During FY 24:	\$488,636	\$234,666	\$168,987
Per Capita Revenues:	\$1,051	\$159	\$108
Per Capita Expenditures:	\$1,376	\$155	\$98
Revenues over/under Expenditures:	(\$115,456)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	62.82%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$306,953	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$865	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$306,954	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manteno Community Fire Protection District		
Unit Code:	046/090/06	County:	Kankakee
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,866,872		
Equalized Assessed Valuation:	\$373,115,807		
Population:	9,002		
Employees:			
Full Time:	20		
Part Time:	4		
Salaries Paid:	\$2,290,760		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$573,381	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$64	(\$1,213)	\$164
Revenues During FY 24:	\$4,587,732	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,753,940	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$510	\$18,824	\$313
Per Capita Expenditures:	\$528	\$20,953	\$290
Revenues over/under Expenditures:	(\$166,208)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	4.36%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$207,173	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$23	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,950,906	\$20,184	\$0
Total Unreserved Funds:	\$126,396	\$56,136	\$0

Net Assets

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

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 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:	Maple Park-Countryside Fire Protection District		
Unit Code:	045/090/06	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$979,172		
Equalized Assessed Valuation:	\$105,173,675		
Population:	4,500		
Employees:			
Full Time:	2		
Part Time:	37		
Salaries Paid:	\$700,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$54,955	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$12	\$222	\$124
Revenues During FY 24:	\$815,671	\$252,958	\$189,725
Expenditures During FY 24:	\$853,281	\$234,666	\$168,987
Per Capita Revenues:	\$181	\$159	\$108
Per Capita Expenditures:	\$190	\$155	\$98
Revenues over/under Expenditures:	(\$37,610)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	2.03%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$17,345	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$4	\$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:	\$17,345	\$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:	\$81,971	\$107,633	\$0
Per Capita Debt:	\$18	\$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:	Maquon Fire Protection District														
Unit Code:	048/090/06	County:	Knox												
Fiscal Year End:	5/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$212,250														
Equalized Assessed Valuation:	\$19,519,333														
Population:	530														
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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$126,249	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$238	\$222	\$124
Revenues During FY 24:	\$97,699	\$252,958	\$189,725
Expenditures During FY 24:	\$61,581	\$234,666	\$168,987
Per Capita Revenues:	\$184	\$159	\$108
Per Capita Expenditures:	\$116	\$155	\$98
Revenues over/under Expenditures:	\$36,118	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	263.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$162,367	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$306	\$230	\$131
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$0	\$128,344	\$0
 <u>Net Assets</u>	 <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:	\$91,416	\$107,633	\$0
Per Capita Debt:	\$172	\$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:	Marengo Fire Protection District		
Unit Code:	063/080/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,335,720		
Equalized Assessed Valuation:	\$424,397,974		
Population:	7,572		
Employees:			
Full Time:	20		
Part Time:	24		
Salaries Paid:	\$1,651,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,817,821	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$240	(\$1,213)	\$164
Revenues During FY 24:	\$3,320,613	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,860,527	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$439	\$18,824	\$313
Per Capita Expenditures:	\$378	\$20,953	\$290
Revenues over/under Expenditures:	\$460,086	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	79.63%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,277,907	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$301	(\$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:	\$236,187	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,220,411	(\$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:	\$344,031	\$5,524,263	\$419,193
Per Capita Debt:	\$45	\$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:	Marine Fire Protection District		
Unit Code:	057/100/06	County:	Madison
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$557,750		
Equalized Assessed Valuation:	\$123,130,952		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$5,889		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,094,964	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$182	\$222	\$124
Revenues During FY 24:	\$378,818	\$252,958	\$189,725
Expenditures During FY 24:	\$273,926	\$234,666	\$168,987
Per Capita Revenues:	\$63	\$159	\$108
Per Capita Expenditures:	\$46	\$155	\$98
Revenues over/under Expenditures:	\$104,892	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	438.02%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,199,856	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$200	\$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:	\$993,019	\$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:	\$170,000	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Marissa Fire Protection District														
Unit Code:	088/130/06	County:	St. Clair												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$1,010,671														
Equalized Assessed Valuation:	\$98,209,766														
Population:	5,000														
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:	\$1,597,475	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$319	\$222	\$124
Revenues During FY 24:	\$365,947	\$252,958	\$189,725
Expenditures During FY 24:	\$1,010,671	\$234,666	\$168,987
Per Capita Revenues:	\$73	\$159	\$108
Per Capita Expenditures:	\$202	\$155	\$98
Revenues over/under Expenditures:	(\$644,724)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	94.27%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$952,751	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$191	\$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:	\$952,751	\$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:	\$210,000	\$107,633	\$0
Per Capita Debt:	\$42	\$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:	Maroa Countryside Fire Protection District														
Unit Code:	055/060/06	County:	Macon												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$236,000														
Equalized Assessed Valuation:	\$83,039,231														
Population:	2,222														
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:	\$213,939	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$96	\$222	\$124
Revenues During FY 24:	\$236,000	\$252,958	\$189,725
Expenditures During FY 24:	\$235,612	\$234,666	\$168,987
Per Capita Revenues:	\$106	\$159	\$108
Per Capita Expenditures:	\$106	\$155	\$98
Revenues over/under Expenditures:	\$388	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	90.97%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$214,327	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$96	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$327,042	\$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:	\$228,358	\$107,633	\$0
Per Capita Debt:	\$103	\$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:	Marseilles Fire Protection District		
Unit Code:	050/070/06	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,292,000		
Equalized Assessed Valuation:	\$443,142,280		
Population:	4,845		
Employees:			
Full Time:	1		
Part Time:	25		
Salaries Paid:	\$122,833		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,081,813	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$223	(\$1,213)	\$164
Revenues During FY 24:	\$1,312,211	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,051,868	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$271	\$18,824	\$313
Per Capita Expenditures:	\$217	\$20,953	\$290
Revenues over/under Expenditures:	\$260,343	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	127.60%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,342,156	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$277	(\$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:	\$106,879	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,235,277	(\$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:	Marshall Fire Protection District		
Unit Code:	012/010/06	County:	Clark
Fiscal Year End:	5/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$754,250		
Equalized Assessed Valuation:	\$160,646,503		
Population:	10,000		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$94,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,037,524	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$104	\$222	\$124
Revenues During FY 24:	\$325,555	\$252,958	\$189,725
Expenditures During FY 24:	\$190,587	\$234,666	\$168,987
Per Capita Revenues:	\$33	\$159	\$108
Per Capita Expenditures:	\$19	\$155	\$98
Revenues over/under Expenditures:	\$134,968	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	615.20%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,172,492	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$117	\$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:	\$96,489	\$28,041	\$0
Total Unrestricted Net Assets:	\$1,076,003	\$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:	Marshall Ambulance Service Fire Protection District		
Unit Code:	012/015/06	County:	Clark
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$803,000		
Equalized Assessed Valuation:	\$160,646,503		
Population:	10,000		
Employees:			
Full Time:	9		
Part Time:	6		
Salaries Paid:	\$317,242		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,962	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1	\$222	\$124
Revenues During FY 24:	\$738,396	\$252,958	\$189,725
Expenditures During FY 24:	\$536,017	\$234,666	\$168,987
Per Capita Revenues:	\$74	\$159	\$108
Per Capita Expenditures:	\$54	\$155	\$98
Revenues over/under Expenditures:	\$202,379	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	19.84%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$106,341	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$11	\$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:	\$106,341	\$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:	Martinsville Fire Protection District		
Unit Code:	012/020/06	County:	Clark
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$679,550		
Equalized Assessed Valuation:	\$55,801,696		
Population:	2,593		
Employees:			
Full Time:			
Part Time:	32		
Salaries Paid:	\$25,855		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$409,961	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$158	\$222	\$124
Revenues During FY 24:	\$186,092	\$252,958	\$189,725
Expenditures During FY 24:	\$231,181	\$234,666	\$168,987
Per Capita Revenues:	\$72	\$159	\$108
Per Capita Expenditures:	\$89	\$155	\$98
Revenues over/under Expenditures:	(\$45,089)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	142.37%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$329,143	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$127	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$329,143	\$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:	Martinton Fire Protection District		
Unit Code:	038/130/06	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$192,450		
Equalized Assessed Valuation:	\$26,566,410		
Population:	825		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
<p>Number Submitted = 1</p> <p>ambulance</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$146,817	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$178	\$222	\$124
Revenues During FY 24:	\$110,203	\$252,958	\$189,725
Expenditures During FY 24:	\$110,719	\$234,666	\$168,987
Per Capita Revenues:	\$134	\$159	\$108
Per Capita Expenditures:	\$134	\$155	\$98
Revenues over/under Expenditures:	(\$516)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	132.14%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$146,301	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$177	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$146,301	\$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:	\$19,351	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$23	\$1	\$0
Revenues During FY 24:	\$8,689	\$7,332	\$0
Expenditures During FY 24:	\$9,462	\$7,282	\$0
Per Capita Revenues:	\$11	\$3	\$0
Per Capita Expenses:	\$11	\$3	\$0
Operating Income (loss):	(\$773)	\$50	\$0
Ratio of Retained Earnings to Expenses:	196.34%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$18,578	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$23	\$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:	Maryville Fire Protection District														
Unit Code:	057/110/06	County:	Madison												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$99,620														
Equalized Assessed Valuation:	\$279,317,609														
Population:	8,221														
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:	\$156,894	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$19	\$222	\$124
Revenues During FY 24:	\$148,278	\$252,958	\$189,725
Expenditures During FY 24:	\$77,536	\$234,666	\$168,987
Per Capita Revenues:	\$18	\$159	\$108
Per Capita Expenditures:	\$9	\$155	\$98
Revenues over/under Expenditures:	\$70,742	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	293.59%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$227,636	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$28	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$185,984	\$31,474	\$0
Total Unreserved Funds:	\$41,652	\$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:	\$86,615	\$107,633	\$0
Per Capita Debt:	\$11	\$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:	Mascoutah Rural Fire Protection District														
Unit Code:	088/140/06	County:	St. Clair												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$950,000														
Equalized Assessed Valuation:	\$99,071,405														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$526,900	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$211	\$222	\$124
Revenues During FY 24:	\$445,597	\$252,958	\$189,725
Expenditures During FY 24:	\$426,622	\$234,666	\$168,987
Per Capita Revenues:	\$178	\$159	\$108
Per Capita Expenditures:	\$171	\$155	\$98
Revenues over/under Expenditures:	\$18,975	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	127.95%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$545,875	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$218	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$707,199	\$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:	Mason City Fire Protection District		
Unit Code:	060/050/06	County:	Mason
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$555,700		
Equalized Assessed Valuation:	\$82,984,150		
Population:	3,300		
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:	\$659,896	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$200	\$222	\$124
Revenues During FY 24:	\$231,334	\$252,958	\$189,725
Expenditures During FY 24:	\$215,454	\$234,666	\$168,987
Per Capita Revenues:	\$70	\$159	\$108
Per Capita Expenditures:	\$65	\$155	\$98
Revenues over/under Expenditures:	\$15,880	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	313.65%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$675,776	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$205	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$594,047	\$31,474	\$0
Total Unreserved Funds:	\$81,730	\$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:	Massac County Fire Protection District		
Unit Code:	061/005/06	County:	Massac
Fiscal Year End:	8/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$950,500		
Equalized Assessed Valuation:	\$122,941,572		
Population:	15,429		
Employees:			
	Full Time:		
	Part Time:	25	
	Salaries Paid:	\$109,722	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$205,781)	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	(\$13)	\$222	\$124
Revenues During FY 24:	\$610,667	\$252,958	\$189,725
Expenditures During FY 24:	\$501,425	\$234,666	\$168,987
Per Capita Revenues:	\$40	\$159	\$108
Per Capita Expenditures:	\$32	\$155	\$98
Revenues over/under Expenditures:	\$109,242	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	(19.25%)	235.73%	150.35%
Ending Fund Balance for FY 24:	(\$96,539)	\$372,040	\$227,636
Per Capita Ending Fund Balance:	(\$6)	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,043	\$28,041	\$0
Total Unrestricted Net Assets:	(\$115,582)	\$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:	\$135,000	\$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:	Mc Henry Fire Protection District		
Unit Code:	063/090/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,611,833		
Equalized Assessed Valuation:	\$1,866,415,927		
Population:	48,000		
Employees:			
	Full Time:	41	
	Part Time:	106	
	Salaries Paid:	\$6,845,602	

Blended Component Units
Number Submitted = 1
McHenry Fire Protection Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,395,677	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$321	(\$1,213)	\$164
Revenues During FY 24:	\$13,530,831	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$12,773,400	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$282	\$18,824	\$313
Per Capita Expenditures:	\$266	\$20,953	\$290
Revenues over/under Expenditures:	\$757,431	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	126.89%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$16,208,108	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$338	(\$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:	\$15,847,768	(\$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:	\$256,471	\$5,524,263	\$419,193
Per Capita Debt:	\$5	\$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:	Mc Nabb Fire Protection District								
Unit Code:	078/030/06	County:	Putnam						
Fiscal Year End:	6/30/2024								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$1,279,400								
Equalized Assessed Valuation:	\$30,599,729								
Population:	600								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">1</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">20</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">\$405,942</td> </tr> </table>			Full Time:	1	Part Time:	20	Salaries Paid:	\$405,942
Full Time:	1								
Part Time:	20								
Salaries Paid:	\$405,942								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,550	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$48	\$222	\$124
Revenues During FY 24:	\$242,828	\$252,958	\$189,725
Expenditures During FY 24:	\$203,039	\$234,666	\$168,987
Per Capita Revenues:	\$405	\$159	\$108
Per Capita Expenditures:	\$338	\$155	\$98
Revenues over/under Expenditures:	\$39,789	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	33.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$68,339	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$114	\$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:	\$68,339	\$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:	\$41,306	\$107,633	\$0
Per Capita Debt:	\$69	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$169,619	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$283	\$1	\$0
Revenues During FY 24:	\$713,305	\$7,332	\$0
Expenditures During FY 24:	\$714,421	\$7,282	\$0
Per Capita Revenues:	\$1,189	\$3	\$0
Per Capita Expenses:	\$1,191	\$3	\$0
Operating Income (loss):	(\$1,116)	\$50	\$0
Ratio of Retained Earnings to Expenses:	23.59%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$168,503	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$281	\$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:	McClure-East Cape Fire Protection District		
Unit Code:	002/015/06	County:	Alexander
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,089		
Equalized Assessed Valuation:	\$21,197		
Population:	996		
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:	\$109,088	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$110	\$222	\$124
Revenues During FY 24:	\$51,261	\$252,958	\$189,725
Expenditures During FY 24:	\$28,089	\$234,666	\$168,987
Per Capita Revenues:	\$51	\$159	\$108
Per Capita Expenditures:	\$28	\$155	\$98
Revenues over/under Expenditures:	\$23,172	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	470.86%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$132,260	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$133	\$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:	\$132,260	\$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:	Meadowbrook Fire Protection District		
Unit Code:	057/120/06	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$606,471		
Equalized Assessed Valuation:	\$45,560,488		
Population:	2,700		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$16,383	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$160,558	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$59	\$222	\$124
Revenues During FY 24:	\$229,130	\$252,958	\$189,725
Expenditures During FY 24:	\$331,587	\$234,666	\$168,987
Per Capita Revenues:	\$85	\$159	\$108
Per Capita Expenditures:	\$123	\$155	\$98
Revenues over/under Expenditures:	(\$102,457)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	36.28%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$120,314	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$45	\$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:	\$16,330	\$28,041	\$0
Total Unrestricted Net Assets:	\$103,984	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$361,473	\$107,633	\$0
Per Capita Debt:	\$134	\$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:	Mechanicsburg Fire Protection District		
Unit Code:	083/110/06	County:	Sangamon
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$184,400		
Equalized Assessed Valuation:	\$57,579,893		
Population:	657		
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:	\$145,792	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$222	\$222	\$124
Revenues During FY 24:	\$172,898	\$252,958	\$189,725
Expenditures During FY 24:	\$137,228	\$234,666	\$168,987
Per Capita Revenues:	\$263	\$159	\$108
Per Capita Expenditures:	\$209	\$155	\$98
Revenues over/under Expenditures:	\$35,670	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	132.23%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$181,462	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$276	\$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:	\$181,462	\$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:	\$54,865	\$107,633	\$0
Per Capita Debt:	\$84	\$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:	Media-Stronghurst-Terre Haute Fire Protection District		
Unit Code:	036/020/06	County:	Henderson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$280,700		
Equalized Assessed Valuation:	\$53,491,572		
Population:	2,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$1,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$188,165	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$94	\$222	\$124
Revenues During FY 24:	\$85,831	\$252,958	\$189,725
Expenditures During FY 24:	\$39,326	\$234,666	\$168,987
Per Capita Revenues:	\$43	\$159	\$108
Per Capita Expenditures:	\$20	\$155	\$98
Revenues over/under Expenditures:	\$46,505	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	596.73%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$234,670	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$117	\$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:	Medora Community Fire Protection District														
Unit Code:	056/050/06	County:	Macoupin												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$230,000														
Equalized Assessed Valuation:	\$56,294,092														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$129,512	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$259	\$222	\$124
Revenues During FY 24:	\$186,816	\$252,958	\$189,725
Expenditures During FY 24:	\$70,835	\$234,666	\$168,987
Per Capita Revenues:	\$374	\$159	\$108
Per Capita Expenditures:	\$142	\$155	\$98
Revenues over/under Expenditures:	\$115,981	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	346.57%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$245,493	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$491	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$245,493	\$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:	Mendon Fire Protection District		
Unit Code:	001/080/06	County:	Adams
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,265		
Equalized Assessed Valuation:	\$36,702,018		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$177,638	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$161	\$222	\$124
Revenues During FY 24:	\$93,419	\$252,958	\$189,725
Expenditures During FY 24:	\$130,436	\$234,666	\$168,987
Per Capita Revenues:	\$85	\$159	\$108
Per Capita Expenditures:	\$119	\$155	\$98
Revenues over/under Expenditures:	(\$37,017)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	107.81%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$140,621	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$128	\$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:	\$216,000	\$107,633	\$0
Per Capita Debt:	\$196	\$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:	Mendota-Troy Grove Fire Protection District		
Unit Code:	050/080/06	County:	Lasalle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$894,000		
Equalized Assessed Valuation:	\$105,385,068		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$227,697	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$91	\$222	\$124
Revenues During FY 24:	\$364,349	\$252,958	\$189,725
Expenditures During FY 24:	\$288,280	\$234,666	\$168,987
Per Capita Revenues:	\$146	\$159	\$108
Per Capita Expenditures:	\$115	\$155	\$98
Revenues over/under Expenditures:	\$76,069	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	105.37%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$303,766	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$122	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$303,766	\$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:	\$78,503	\$107,633	\$0
Per Capita Debt:	\$31	\$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:	Meredosia Fire Protection District		
Unit Code:	069/020/06	County:	Morgan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,945		
Equalized Assessed Valuation:	\$23,845,812		
Population:	826		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$156,025	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$189	\$222	\$124
Revenues During FY 24:	\$115,054	\$252,958	\$189,725
Expenditures During FY 24:	\$92,873	\$234,666	\$168,987
Per Capita Revenues:	\$139	\$159	\$108
Per Capita Expenditures:	\$112	\$155	\$98
Revenues over/under Expenditures:	\$22,181	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	191.88%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$178,206	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$216	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$178,206	\$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:	Metamora Fire Protection District		
Unit Code:	102/060/06	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$403,149		
Equalized Assessed Valuation:	\$79,912,270		
Population:	4,335		
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:	\$360,830	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$83	\$222	\$124
Revenues During FY 24:	\$412,467	\$252,958	\$189,725
Expenditures During FY 24:	\$245,210	\$234,666	\$168,987
Per Capita Revenues:	\$95	\$159	\$108
Per Capita Expenditures:	\$57	\$155	\$98
Revenues over/under Expenditures:	\$167,257	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	215.36%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$528,087	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$122	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$528,087	\$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:	Metcalf Fire Protection District		
Unit Code:	023/050/06	County:	Edgar
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$110,702		
Equalized Assessed Valuation:	\$28,918,480		
Population:	213		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$6,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$27,003	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$127	\$222	\$124
Revenues During FY 24:	\$82,755	\$252,958	\$189,725
Expenditures During FY 24:	\$53,700	\$234,666	\$168,987
Per Capita Revenues:	\$389	\$159	\$108
Per Capita Expenditures:	\$252	\$155	\$98
Revenues over/under Expenditures:	\$29,055	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	104.39%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$56,058	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$263	\$230	\$131

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$36,000	\$107,633	\$0
Per Capita Debt:	\$169	\$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:	Middletown Fire Protection District		
Unit Code:	054/070/06	County:	Logan
Fiscal Year End:	6/14/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$113,076		
Equalized Assessed Valuation:	\$29,468,308		
Population:	700		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$236,538	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$338	\$222	\$124
Revenues During FY 24:	\$113,087	\$252,958	\$189,725
Expenditures During FY 24:	\$72,572	\$234,666	\$168,987
Per Capita Revenues:	\$162	\$159	\$108
Per Capita Expenditures:	\$104	\$155	\$98
Revenues over/under Expenditures:	\$40,515	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	381.76%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$277,053	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$396	\$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:	\$82,136	\$107,633	\$0
Per Capita Debt:	\$117	\$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:	Midland Fire Protection District		
Unit Code:	011/025/06	County:	Christian
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$275,327		
Equalized Assessed Valuation:	\$34,547,014		
Population:	2,700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$117,252	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$43	\$222	\$124
Revenues During FY 24:	\$151,998	\$252,958	\$189,725
Expenditures During FY 24:	\$71,468	\$234,666	\$168,987
Per Capita Revenues:	\$56	\$159	\$108
Per Capita Expenditures:	\$26	\$155	\$98
Revenues over/under Expenditures:	\$80,530	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	276.74%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$197,782	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$73	\$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:	\$201,298	\$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:	Midway Fire Protection District		
Unit Code:	088/150/06	County:	St. Clair
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,850		
Equalized Assessed Valuation:	\$2,919,121		
Population:	10,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$367,800	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$37	\$222	\$124
Revenues During FY 24:	\$112,754	\$252,958	\$189,725
Expenditures During FY 24:	\$33,496	\$234,666	\$168,987
Per Capita Revenues:	\$11	\$159	\$108
Per Capita Expenditures:	\$3	\$155	\$98
Revenues over/under Expenditures:	\$79,258	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	1,334.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$447,058	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$45	\$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:	\$810,999	\$28,041	\$0
Total Unrestricted Net Assets:	(\$363,941)	\$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:	Milford Fire Protection District											
Unit Code:	038/140/06	County:	Iroquois									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$667,128											
Equalized Assessed Valuation:	\$35,380,822											
Population:	2,400											
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;">22</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$48,260</td> </tr> </table>			Full Time:			Part Time:	22		Salaries Paid:	\$48,260	
Full Time:												
Part Time:	22											
Salaries Paid:	\$48,260											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$210,355	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$88	\$222	\$124
Revenues During FY 24:	\$228,031	\$252,958	\$189,725
Expenditures During FY 24:	\$288,482	\$234,666	\$168,987
Per Capita Revenues:	\$95	\$159	\$108
Per Capita Expenditures:	\$120	\$155	\$98
Revenues over/under Expenditures:	(\$60,451)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	69.30%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$199,904	\$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:	\$9,139	\$28,041	\$0
Total Unrestricted Net Assets:	\$140,765	\$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:	\$50,000	\$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:	\$272,480	\$3,596	\$0
Per Capita Beginning Retained Earnings	\$114	\$1	\$0
Revenues During FY 24:	\$98,434	\$7,332	\$0
Expenditures During FY 24:	\$71,776	\$7,282	\$0
Per Capita Revenues:	\$41	\$3	\$0
Per Capita Expenses:	\$30	\$3	\$0
Operating Income (loss):	\$26,658	\$50	\$0
Ratio of Retained Earnings to Expenses:	416.77%	1.34%	0.00%
Ending Retained Earnings for FY 24:	\$299,138	\$4,171	\$0
Per Capita Ending Retained Earnings:	\$125	\$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:	Milledgeville Fire Protection District											
Unit Code:	008/030/06	County:	Carroll									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$1,077,750											
Equalized Assessed Valuation:	\$75,204,014											
Population:	2,650											
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;">22</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$51,475</td> </tr> </table>			Full Time:			Part Time:	22		Salaries Paid:	\$51,475	
Full Time:												
Part Time:	22											
Salaries Paid:	\$51,475											

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,195,254	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$828	\$222	\$124
Revenues During FY 24:	\$494,354	\$252,958	\$189,725
Expenditures During FY 24:	\$322,908	\$234,666	\$168,987
Per Capita Revenues:	\$187	\$159	\$108
Per Capita Expenditures:	\$122	\$155	\$98
Revenues over/under Expenditures:	\$171,446	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	825.32%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$2,665,011	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$1,006	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$973,511	\$31,474	\$0
Total Unreserved Funds:	\$986,007	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$973,511	\$28,041	\$0
Total Unrestricted Net Assets:	\$987,721	\$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:	\$90,250	\$107,633	\$0
Per Capita Debt:	\$34	\$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:	Miller Woods Fire Protection District														
Unit Code:	016/120/06	County:	Cook												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$315,368														
Equalized Assessed Valuation:	\$3,612,379														
Population:	16														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$229,412	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$14,338	\$222	\$124
Revenues During FY 24:	\$113,347	\$252,958	\$189,725
Expenditures During FY 24:	\$140,744	\$234,666	\$168,987
Per Capita Revenues:	\$7,084	\$159	\$108
Per Capita Expenditures:	\$8,797	\$155	\$98
Revenues over/under Expenditures:	(\$27,397)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	143.53%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$202,015	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$12,626	\$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:	\$202,020	\$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:	Millstadt Fire Protection District		
Unit Code:	088/160/06	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$689,930		
Equalized Assessed Valuation:	\$272,303,978		
Population:	6,756		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$721,303	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$107	\$222	\$124
Revenues During FY 24:	\$534,817	\$252,958	\$189,725
Expenditures During FY 24:	\$198,955	\$234,666	\$168,987
Per Capita Revenues:	\$79	\$159	\$108
Per Capita Expenditures:	\$29	\$155	\$98
Revenues over/under Expenditures:	\$335,862	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	531.36%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,057,165	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$156	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$1,057,103	\$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:	\$75,000	\$107,633	\$0
Per Capita Debt:	\$11	\$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:	Minonk Fire Protection District		
Unit Code:	102/063/06	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$750,000		
Equalized Assessed Valuation:	\$84,909,886		
Population:	2,078		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$15,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$616,006	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$296	\$222	\$124
Revenues During FY 24:	\$539,201	\$252,958	\$189,725
Expenditures During FY 24:	\$450,775	\$234,666	\$168,987
Per Capita Revenues:	\$259	\$159	\$108
Per Capita Expenditures:	\$217	\$155	\$98
Revenues over/under Expenditures:	\$88,426	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	156.27%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$704,432	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$339	\$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:	\$19,921	\$28,041	\$0
Total Unrestricted Net Assets:	\$684,511	\$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:	Minooka Fire Protection District		
Unit Code:	032/030/06	County:	Grundy
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,498,042		
Equalized Assessed Valuation:	\$760,600,945		
Population:	16,500		
Employees:			
Full Time:	29		
Part Time:	12		
Salaries Paid:	\$3,359,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,924,214	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$480	(\$1,213)	\$164
Revenues During FY 24:	\$9,235,725	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$6,662,202	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$560	\$18,824	\$313
Per Capita Expenditures:	\$404	\$20,953	\$290
Revenues over/under Expenditures:	\$2,573,523	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	94.56%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$6,299,915	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$382	(\$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:	\$723,269	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$13,739,348	(\$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:	\$1,620,000	\$5,524,263	\$419,193
Per Capita Debt:	\$98	\$229	\$53
General Obligation Debt over EAV:	0.21%	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:	Mitchell Fire Protection District		
Unit Code:	057/130/06	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$622,351		
Equalized Assessed Valuation:	\$92,804,539		
Population:	7,500		
Employees:			
Full Time:	1		
Part Time:	50		
Salaries Paid:	\$110,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$319,311	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$43	(\$1,213)	\$164
Revenues During FY 24:	\$1,082,607	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,284,153	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$144	\$18,824	\$313
Per Capita Expenditures:	\$171	\$20,953	\$290
Revenues over/under Expenditures:	(\$201,546)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	9.41%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$120,792	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$16	(\$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:	\$120,792	(\$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:	\$1,078,084	\$5,524,263	\$419,193
Per Capita Debt:	\$144	\$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:	Mokena Fire Protection District		
Unit Code:	099/090/06	County:	Will
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,804,760		
Equalized Assessed Valuation:	\$784,850,501		
Population:	17,006		
Employees:			
Full Time:	36		
Part Time:			
Salaries Paid:	\$4,945,322		

Blended Component Units
Number Submitted = 1 Foreign Fire Insurance

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,739,945	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$161	(\$1,213)	\$164
Revenues During FY 24:	\$9,162,031	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$7,771,279	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$539	\$18,824	\$313
Per Capita Expenditures:	\$457	\$20,953	\$290
Revenues over/under Expenditures:	\$1,390,752	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	51.23%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,980,885	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$234	(\$3,361)	\$183

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,332,806	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$6,168,685)	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,117,055	\$5,524,263	\$419,193
Per Capita Debt:	\$477	\$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:	Monee Fire Protection District		
Unit Code:	099/095/06	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,622,374		
Equalized Assessed Valuation:	\$304,030,488		
Population:	8,500		
Employees:			
Full Time:	1		
Part Time:	38		
Salaries Paid:	\$1,044,692		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,382,953	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$516	(\$1,213)	\$164
Revenues During FY 24:	\$3,401,951	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,682,837	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$400	\$18,824	\$313
Per Capita Expenditures:	\$316	\$20,953	\$290
Revenues over/under Expenditures:	\$719,114	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	115.63%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,102,067	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$365	(\$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:	\$431,307	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$5,189,301	(\$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:	\$18,976	\$5,524,263	\$419,193
Per Capita Debt:	\$2	\$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:	Montgomery-Countryside Fire Protection District		
Unit Code:	045/120/06	County:	Kane
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,682,150		
Equalized Assessed Valuation:	\$223,809,583		
Population:	19,524		
Employees:			
Full Time:	1		
Part Time:	45		
Salaries Paid:	\$780,090		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$427,935	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$22	(\$1,213)	\$164
Revenues During FY 24:	\$1,955,517	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,600,422	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$100	\$18,824	\$313
Per Capita Expenditures:	\$82	\$20,953	\$290
Revenues over/under Expenditures:	\$355,095	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	48.93%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$783,030	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$40	(\$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:	\$4,638	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$797,601	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	Montrose Fire Protection District		
Unit Code:	018/005/06	County:	Cumberland
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$343,481		
Equalized Assessed Valuation:	\$36,638,321		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$86,240	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$62	\$222	\$124
Revenues During FY 24:	\$325,301	\$252,958	\$189,725
Expenditures During FY 24:	\$279,270	\$234,666	\$168,987
Per Capita Revenues:	\$232	\$159	\$108
Per Capita Expenditures:	\$199	\$155	\$98
Revenues over/under Expenditures:	\$46,031	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	47.36%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$132,271	\$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:	\$86,240	\$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:	\$30,000	\$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:	Moro Fire Protection District														
Unit Code:	057/135/06	County:	Madison												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$88,904														
Equalized Assessed Valuation:	\$8,231,630														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</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:	\$5,522	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$11	\$222	\$124
Revenues During FY 24:	\$83,256	\$252,958	\$189,725
Expenditures During FY 24:	\$82,177	\$234,666	\$168,987
Per Capita Revenues:	\$167	\$159	\$108
Per Capita Expenditures:	\$164	\$155	\$98
Revenues over/under Expenditures:	\$1,079	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	8.03%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$6,601	\$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:	\$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:	Morris Ambulance and Fire Protection District		
Unit Code:	032/040/06	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,498,500		
Equalized Assessed Valuation:	\$805,542,403		
Population:	13,293		
Employees:			
	Full Time:	3	
	Part Time:	54	
	Salaries Paid:	\$2,834,868	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,347,429	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$553	(\$1,213)	\$164
Revenues During FY 24:	\$6,676,444	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$8,872,852	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$502	\$18,824	\$313
Per Capita Expenditures:	\$667	\$20,953	\$290
Revenues over/under Expenditures:	(\$2,196,408)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	93.22%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$8,270,993	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$622	(\$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:	\$221,884	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$8,049,109	(\$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:	\$3,004,826	\$5,524,263	\$419,193
Per Capita Debt:	\$226	\$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:	Morrisonville-Palmer Fire Protection District		
Unit Code:	011/035/06	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$696,220		
Equalized Assessed Valuation:	\$63,241,455		
Population:	2,001		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$178,235	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$89	\$222	\$124
Revenues During FY 24:	\$226,358	\$252,958	\$189,725
Expenditures During FY 24:	\$189,145	\$234,666	\$168,987
Per Capita Revenues:	\$113	\$159	\$108
Per Capita Expenditures:	\$95	\$155	\$98
Revenues over/under Expenditures:	\$37,213	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	113.91%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$215,448	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$108	\$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:	\$20,134	\$28,041	\$0
Total Unrestricted Net Assets:	\$195,314	\$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:	Morton Area Farmers' Fire Protection District														
Unit Code:	090/110/06	County:	Tazewell												
Fiscal Year End:	6/17/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$49,500														
Equalized Assessed Valuation:	\$74,908,571														
Population:	750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$37,382	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$50	\$222	\$124
Revenues During FY 24:	\$51,279	\$252,958	\$189,725
Expenditures During FY 24:	\$45,627	\$234,666	\$168,987
Per Capita Revenues:	\$68	\$159	\$108
Per Capita Expenditures:	\$61	\$155	\$98
Revenues over/under Expenditures:	\$5,652	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	94.32%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$43,034	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$57	\$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:	Mount Carroll Fire Protection District		
Unit Code:	008/040/06	County:	Carroll
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,800,000		
Equalized Assessed Valuation:	\$59,969,286		
Population:	4,300		
Employees:			
	Full Time:	2	
	Part Time:	52	
	Salaries Paid:	\$198,132	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,538,130	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$590	\$222	\$124
Revenues During FY 24:	\$655,278	\$252,958	\$189,725
Expenditures During FY 24:	\$630,975	\$234,666	\$168,987
Per Capita Revenues:	\$152	\$159	\$108
Per Capita Expenditures:	\$147	\$155	\$98
Revenues over/under Expenditures:	\$24,303	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	406.11%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$2,562,433	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$596	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,562,433	\$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:	Moweaqua Community Fire Protection District		
Unit Code:	086/010/06	County:	Shelby
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$112,016		
Equalized Assessed Valuation:	\$66,939,067		
Population:	2,003		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$15,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$546,198	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$273	\$222	\$124
Revenues During FY 24:	\$124,444	\$252,958	\$189,725
Expenditures During FY 24:	\$196,672	\$234,666	\$168,987
Per Capita Revenues:	\$62	\$159	\$108
Per Capita Expenditures:	\$98	\$155	\$98
Revenues over/under Expenditures:	(\$72,228)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	241.00%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$473,970	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$237	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$473,970	\$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:	Mt. Auburn Fire Protection District		
Unit Code:	011/030/06	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$109,200		
Equalized Assessed Valuation:	\$44,037,292		
Population:	785		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$11,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$388,805	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$495	\$222	\$124
Revenues During FY 24:	\$127,588	\$252,958	\$189,725
Expenditures During FY 24:	\$230,018	\$234,666	\$168,987
Per Capita Revenues:	\$163	\$159	\$108
Per Capita Expenditures:	\$293	\$155	\$98
Revenues over/under Expenditures:	(\$102,430)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	124.50%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$286,375	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$365	\$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:	\$286,375	\$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:	Mt. Hope - Funks Grove Fire Protection District		
Unit Code:	064/140/06	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$462,150		
Equalized Assessed Valuation:	\$68,496,215		
Population:	1,500		
Employees:			
	Full Time:	2	
	Part Time:	15	
	Salaries Paid:	\$183,027	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$146,442	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$98	\$222	\$124
Revenues During FY 24:	\$544,287	\$252,958	\$189,725
Expenditures During FY 24:	\$616,377	\$234,666	\$168,987
Per Capita Revenues:	\$363	\$159	\$108
Per Capita Expenditures:	\$411	\$155	\$98
Revenues over/under Expenditures:	(\$72,090)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	12.06%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$74,352	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$50	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$74,352	\$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:	\$283,093	\$107,633	\$0
Per Capita Debt:	\$189	\$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:	Mt. Morris Fire Protection District		
Unit Code:	071/060/06	County:	Ogle
Fiscal Year End:	8/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,061,459		
Equalized Assessed Valuation:	\$72,491,091		
Population:	2,800		
Employees:			
Full Time:	7		
Part Time:	28		
Salaries Paid:	\$682,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$551,284	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$197	(\$1,213)	\$164
Revenues During FY 24:	\$1,340,924	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,417,825	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$479	\$18,824	\$313
Per Capita Expenditures:	\$506	\$20,953	\$290
Revenues over/under Expenditures:	(\$76,901)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	33.46%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$474,383	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$169	(\$3,361)	\$183

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,439	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$132,944	(\$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:	\$214,623	\$5,524,263	\$419,193
Per Capita Debt:	\$77	\$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:	Mt. Olive Fire Protection District		
Unit Code:	056/025/06	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$188,714		
Equalized Assessed Valuation:	\$54,922,885		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$6,144		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$321,366	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$161	\$222	\$124
Revenues During FY 24:	\$193,330	\$252,958	\$189,725
Expenditures During FY 24:	\$139,210	\$234,666	\$168,987
Per Capita Revenues:	\$97	\$159	\$108
Per Capita Expenditures:	\$70	\$155	\$98
Revenues over/under Expenditures:	\$54,120	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	269.73%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$375,486	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$188	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$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:	\$375,486	\$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:	\$83,333	\$107,633	\$0
Per Capita Debt:	\$42	\$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:	Mt. Pulaski Fire Protection District		
Unit Code:	054/080/06	County:	Logan
Fiscal Year End:	6/15/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$754,750		
Equalized Assessed Valuation:	\$99,698,517		
Population:	29,964		
Employees:			
Full Time:			
Part Time:	37		
Salaries Paid:	\$11,681		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$582,158	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$19	\$222	\$124
Revenues During FY 24:	\$365,400	\$252,958	\$189,725
Expenditures During FY 24:	\$656,443	\$234,666	\$168,987
Per Capita Revenues:	\$12	\$159	\$108
Per Capita Expenditures:	\$22	\$155	\$98
Revenues over/under Expenditures:	(\$291,043)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	44.35%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$291,115	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$10	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,994	\$28,041	\$0
Total Unrestricted Net Assets:	\$211,120	\$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:	\$880,273	\$107,633	\$0
Per Capita Debt:	\$29	\$56	\$0
General Obligation Debt over EAV:	0.08%	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:	Mulberry Grove Fire Protection District														
Unit Code:	003/010/06	County:	Bond												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$213,700														
Equalized Assessed Valuation:	\$14,929,426														
Population:	2,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$130,168	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$52	\$222	\$124
Revenues During FY 24:	\$104,869	\$252,958	\$189,725
Expenditures During FY 24:	\$213,700	\$234,666	\$168,987
Per Capita Revenues:	\$42	\$159	\$108
Per Capita Expenditures:	\$85	\$155	\$98
Revenues over/under Expenditures:	(\$108,831)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	40.40%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$86,337	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$35	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$86,337	\$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:	\$102,045	\$107,633	\$0
Per Capita Debt:	\$41	\$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:	Murphysboro-Pomona-Somerset Fire Protection District								
Unit Code:	039/020/06	County:	Jackson						
Fiscal Year End:	6/30/2024								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$673,850								
Equalized Assessed Valuation:	\$130,420,901								
Population:	9,200								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; text-align: center;">26</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: center;">\$67,013</td> </tr> </table>			Full Time:		Part Time:	26	Salaries Paid:	\$67,013
Full Time:									
Part Time:	26								
Salaries Paid:	\$67,013								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,613,501	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$175	\$222	\$124
Revenues During FY 24:	\$311,975	\$252,958	\$189,725
Expenditures During FY 24:	\$240,644	\$234,666	\$168,987
Per Capita Revenues:	\$34	\$159	\$108
Per Capita Expenditures:	\$26	\$155	\$98
Revenues over/under Expenditures:	\$71,331	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	700.13%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,684,832	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$183	\$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:	\$105,936	\$28,041	\$0
Total Unrestricted Net Assets:	\$581,785	\$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:	\$251,666	\$107,633	\$0
Per Capita Debt:	\$27	\$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:	Murrayville Fire Protection District
Unit Code:	069/040/06
County:	Morgan
Fiscal Year End:	11/30/2024
Accounting Method:	Cash
Appropriation or Budget:	\$192,230
Equalized Assessed Valuation:	\$26,937,024
Population:	1,000
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	\$7,945

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$190,070	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$190	\$222	\$124
Revenues During FY 24:	\$86,729	\$252,958	\$189,725
Expenditures During FY 24:	\$235,172	\$234,666	\$168,987
Per Capita Revenues:	\$87	\$159	\$108
Per Capita Expenditures:	\$235	\$155	\$98
Revenues over/under Expenditures:	(\$148,443)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	17.70%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$41,627	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$42	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$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:	Naperville Fire Protection District								
Unit Code:	022/170/06	County:	Dupage						
Fiscal Year End:	4/30/2024								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$1,802,051								
Equalized Assessed Valuation:	\$424,304,863								
Population:	8,818								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; width: 100px; height: 20px; 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:	\$349,023	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$40	(\$1,213)	\$164
Revenues During FY 24:	\$1,476,139	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,476,139	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$167	\$18,824	\$313
Per Capita Expenditures:	\$167	\$20,953	\$290
Revenues over/under Expenditures:	\$0	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	23.64%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$349,023	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$40	(\$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:	\$349,023	(\$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:	Nashville Fire Protection District		
Unit Code:	095/040/06	County:	Washington
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,636,418		
Equalized Assessed Valuation:	\$121,311,947		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	29		
Salaries Paid:	\$115,167		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$981,020	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$196	\$222	\$124
Revenues During FY 24:	\$648,039	\$252,958	\$189,725
Expenditures During FY 24:	\$507,503	\$234,666	\$168,987
Per Capita Revenues:	\$130	\$159	\$108
Per Capita Expenditures:	\$102	\$155	\$98
Revenues over/under Expenditures:	\$140,536	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	220.99%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,121,556	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$224	\$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:	\$85,157	\$28,041	\$0
Total Unrestricted Net Assets:	\$1,118,613	\$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:	\$348,832	\$107,633	\$0
Per Capita Debt:	\$70	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$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:	Nauvoo Fire Protection District		
Unit Code:	034/050/06	County:	Hancock
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$916,399		
Equalized Assessed Valuation:	\$48,165,342		
Population:	3,723		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$162,438		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$251,929	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$68	\$222	\$124
Revenues During FY 24:	\$651,506	\$252,958	\$189,725
Expenditures During FY 24:	\$620,919	\$234,666	\$168,987
Per Capita Revenues:	\$175	\$159	\$108
Per Capita Expenditures:	\$167	\$155	\$98
Revenues over/under Expenditures:	\$30,587	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	45.50%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$282,516	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$76	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,010	\$31,474	\$0
Total Unreserved Funds:	\$272,507	\$128,344	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$313,904	\$107,633	\$0
Per Capita Debt:	\$84	\$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:	Neoga Fire Protection District		
Unit Code:	018/010/06	County:	Cumberland
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,799,149		
Equalized Assessed Valuation:	\$73,322,538		
Population:	6,500		
Employees:			
Full Time:	2		
Part Time:	32		
Salaries Paid:	\$273,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$878,582	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$135	\$222	\$124
Revenues During FY 24:	\$510,749	\$252,958	\$189,725
Expenditures During FY 24:	\$551,991	\$234,666	\$168,987
Per Capita Revenues:	\$79	\$159	\$108
Per Capita Expenditures:	\$85	\$155	\$98
Revenues over/under Expenditures:	(\$41,242)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	151.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$837,340	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$129	\$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:	\$843,206	\$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:	Neponset Fire Protection District		
Unit Code:	006/100/06	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$292,200		
Equalized Assessed Valuation:	\$28,695,408		
Population:	414		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$249,862	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$604	\$222	\$124
Revenues During FY 24:	\$93,152	\$252,958	\$189,725
Expenditures During FY 24:	\$70,695	\$234,666	\$168,987
Per Capita Revenues:	\$225	\$159	\$108
Per Capita Expenditures:	\$171	\$155	\$98
Revenues over/under Expenditures:	\$22,457	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	385.20%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$272,319	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$658	\$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:	\$272,319	\$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:	New Athens Fire Protection District		
Unit Code:	088/170/06	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$795,000		
Equalized Assessed Valuation:	\$49,907,687		
Population:	3,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$450,080	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$145	\$222	\$124
Revenues During FY 24:	\$368,772	\$252,958	\$189,725
Expenditures During FY 24:	\$418,157	\$234,666	\$168,987
Per Capita Revenues:	\$119	\$159	\$108
Per Capita Expenditures:	\$135	\$155	\$98
Revenues over/under Expenditures:	(\$49,385)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	95.82%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$400,695	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$129	\$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:	\$396,356	\$28,041	\$0
Total Unrestricted Net Assets:	\$4,339	\$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:	\$229,972	\$107,633	\$0
Per Capita Debt:	\$74	\$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:	New Baden Fire Protection District		
Unit Code:	088/235/06	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,572,650		
Equalized Assessed Valuation:	\$64,397,560		
Population:	3,200		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$16,870		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,134,379	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$354	\$222	\$124
Revenues During FY 24:	\$236,707	\$252,958	\$189,725
Expenditures During FY 24:	\$639,255	\$234,666	\$168,987
Per Capita Revenues:	\$74	\$159	\$108
Per Capita Expenditures:	\$200	\$155	\$98
Revenues over/under Expenditures:	(\$402,548)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	114.48%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$731,831	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$229	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$731,831	\$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:	\$379,615	\$107,633	\$0
Per Capita Debt:	\$119	\$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:	New Berlin Fire Protection District		
Unit Code:	083/120/06	County:	Sangamon
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$150,003		
Equalized Assessed Valuation:	\$41,388,031		
Population:	1,609		
Employees:			
Full Time:			
Part Time:	35		
Salaries Paid:	\$27,692		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$362,486	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$225	\$222	\$124
Revenues During FY 24:	\$165,786	\$252,958	\$189,725
Expenditures During FY 24:	\$304,769	\$234,666	\$168,987
Per Capita Revenues:	\$103	\$159	\$108
Per Capita Expenditures:	\$189	\$155	\$98
Revenues over/under Expenditures:	(\$138,983)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	73.34%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$223,503	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$139	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$223,503	\$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:	New Boston-Eliza Fire Protection District														
Unit Code:	066/040/06	County:	Mercer												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$301,275														
Equalized Assessed Valuation:	\$29,980,413														
Population:	2,200														
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:	\$218,963	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$100	\$222	\$124
Revenues During FY 24:	\$239,705	\$252,958	\$189,725
Expenditures During FY 24:	\$237,736	\$234,666	\$168,987
Per Capita Revenues:	\$109	\$159	\$108
Per Capita Expenditures:	\$108	\$155	\$98
Revenues over/under Expenditures:	\$1,969	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	92.93%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$220,932	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$100	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,690	\$31,474	\$0
Total Unreserved Funds:	\$198,242	\$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:	\$180,929	\$107,633	\$0
Per Capita Debt:	\$82	\$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:	New Canton Fire Protection District														
Unit Code:	075/040/06	County:	Pike												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$25,848														
Equalized Assessed Valuation:	\$14,000,000														
Population:	825														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$0	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$0	\$222	\$124
Revenues During FY 24:	\$26,702	\$252,958	\$189,725
Expenditures During FY 24:	\$43,369	\$234,666	\$168,987
Per Capita Revenues:	\$32	\$159	\$108
Per Capita Expenditures:	\$53	\$155	\$98
Revenues over/under Expenditures:	(\$16,667)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	(10.71%)	235.73%	150.35%
Ending Fund Balance for FY 24:	(\$4,644)	\$372,040	\$227,636
Per Capita Ending Fund Balance:	(\$6)	\$230	\$131

Equity

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

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$297,722	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$340	\$222	\$124
Revenues During FY 24:	\$123,712	\$252,958	\$189,725
Expenditures During FY 24:	\$90,275	\$234,666	\$168,987
Per Capita Revenues:	\$141	\$159	\$108
Per Capita Expenditures:	\$103	\$155	\$98
Revenues over/under Expenditures:	\$33,437	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	366.83%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$331,159	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$378	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$331,453	\$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:	New Lenox Fire Protection District		
Unit Code:	099/100/06	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,413,666		
Equalized Assessed Valuation:	\$1,755,297,977		
Population:	28,797		
Employees:			
Full Time:		45	
Part Time:			
Salaries Paid:		\$5,833,227	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,050,688	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$175	(\$1,213)	\$164
Revenues During FY 24:	\$13,205,625	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$11,984,828	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$459	\$18,824	\$313
Per Capita Expenditures:	\$416	\$20,953	\$290
Revenues over/under Expenditures:	\$1,220,797	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	38.98%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,671,803	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$162	(\$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:	\$2,680,968	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$7,263,957	(\$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:	New Salem Fire Protection District		
Unit Code:	062/050/06	County:	Mcdonough
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$112,000		
Equalized Assessed Valuation:	\$35,419,423		
Population:	400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$169,175	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$423	\$222	\$124
Revenues During FY 24:	\$76,181	\$252,958	\$189,725
Expenditures During FY 24:	\$52,939	\$234,666	\$168,987
Per Capita Revenues:	\$190	\$159	\$108
Per Capita Expenditures:	\$132	\$155	\$98
Revenues over/under Expenditures:	\$23,242	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	363.47%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$192,417	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$481	\$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:	Newark Fire Protection District		
Unit Code:	047/040/06	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$803,750		
Equalized Assessed Valuation:	\$113,379,899		
Population:	3,277		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$13,525		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$278,778	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$85	\$222	\$124
Revenues During FY 24:	\$692,759	\$252,958	\$189,725
Expenditures During FY 24:	\$851,522	\$234,666	\$168,987
Per Capita Revenues:	\$211	\$159	\$108
Per Capita Expenditures:	\$260	\$155	\$98
Revenues over/under Expenditures:	(\$158,763)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	16.35%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$139,227	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$42	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,927	\$28,041	\$0
Total Unrestricted Net Assets:	\$101,300	\$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:	\$95,435	\$107,633	\$0
Per Capita Debt:	\$29	\$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:	Newman Fire Protection District		
Unit Code:	021/040/06	County:	Douglas
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$550,050		
Equalized Assessed Valuation:	\$58,813,895		
Population:	857		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$14,264		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$498,953	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$582	\$222	\$124
Revenues During FY 24:	\$181,931	\$252,958	\$189,725
Expenditures During FY 24:	\$512,154	\$234,666	\$168,987
Per Capita Revenues:	\$212	\$159	\$108
Per Capita Expenditures:	\$598	\$155	\$98
Revenues over/under Expenditures:	(\$330,223)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	32.95%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$168,730	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$197	\$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:	\$168,730	\$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:	Newport Fire Protection District		
Unit Code:	049/100/06	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,843,959		
Equalized Assessed Valuation:	\$260,503,574		
Population:	6,590		
Employees:			
Full Time:	1		
Part Time:	28		
Salaries Paid:	\$1,442,452		

Blended Component Units
<p>Number Submitted = 1</p> <p>Newport Township Firefighters Pension</p>

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,084,914	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$165	(\$1,213)	\$164
Revenues During FY 24:	\$2,487,407	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,498,081	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$377	\$18,824	\$313
Per Capita Expenditures:	\$379	\$20,953	\$290
Revenues over/under Expenditures:	(\$10,674)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	43.00%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,074,240	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$163	(\$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:	\$176,678	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,074,240	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,230,000	\$5,524,263	\$419,193
Per Capita Debt:	\$490	\$229	\$53
General Obligation Debt over EAV:	1.16%	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:	Niantic Fire Protection District		
Unit Code:	055/080/06	County:	Macon
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$492,026		
Equalized Assessed Valuation:	\$34,420,531		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	18	
	Salaries Paid:	\$12,000	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$357,284	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$143	\$222	\$124
Revenues During FY 24:	\$134,742	\$252,958	\$189,725
Expenditures During FY 24:	\$357,773	\$234,666	\$168,987
Per Capita Revenues:	\$54	\$159	\$108
Per Capita Expenditures:	\$143	\$155	\$98
Revenues over/under Expenditures:	(\$223,031)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	37.52%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$134,253	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$54	\$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:	\$334,752	\$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:	\$44,117	\$107,633	\$0
Per Capita Debt:	\$18	\$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:	Noble Fire Protection District		
Unit Code:	080/015/06	County:	Richland
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$163,312		
Equalized Assessed Valuation:	\$50,099,860		
Population:	1,930		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$237,270	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$123	\$222	\$124
Revenues During FY 24:	\$184,229	\$252,958	\$189,725
Expenditures During FY 24:	\$163,312	\$234,666	\$168,987
Per Capita Revenues:	\$95	\$159	\$108
Per Capita Expenditures:	\$85	\$155	\$98
Revenues over/under Expenditures:	\$20,917	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	158.09%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$258,187	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$134	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$258,187	\$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:	Nokomis Area Fire Protection District		
Unit Code:	068/015/06	County:	Montgomery
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$399,750		
Equalized Assessed Valuation:	\$59,292,887		
Population:	3,500		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$5,840	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$320,836	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$92	\$222	\$124
Revenues During FY 24:	\$206,842	\$252,958	\$189,725
Expenditures During FY 24:	\$135,377	\$234,666	\$168,987
Per Capita Revenues:	\$59	\$159	\$108
Per Capita Expenditures:	\$39	\$155	\$98
Revenues over/under Expenditures:	\$71,465	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	289.78%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$392,301	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$112	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$368,685	\$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:	\$54,901	\$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:	Norris City Fire Protection District		
Unit Code:	097/020/06	County:	White
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$292,800		
Equalized Assessed Valuation:	\$33,076,600		
Population:	1,327		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$10,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$390,085	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$294	\$222	\$124
Revenues During FY 24:	\$106,924	\$252,958	\$189,725
Expenditures During FY 24:	\$119,183	\$234,666	\$168,987
Per Capita Revenues:	\$81	\$159	\$108
Per Capita Expenditures:	\$90	\$155	\$98
Revenues over/under Expenditures:	(\$12,259)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	317.10%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$377,926	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$285	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$377,927	\$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:	North Aurora Fire Protection District		
Unit Code:	045/130/06	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,229,451		
Equalized Assessed Valuation:	\$672,834,637		
Population:	18,375		
Employees:			
	Full Time:	28	
	Part Time:	22	
	Salaries Paid:	\$3,664,606	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,886,425	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$266	(\$1,213)	\$164
Revenues During FY 24:	\$8,000,273	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$13,354,758	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$435	\$18,824	\$313
Per Capita Expenditures:	\$727	\$20,953	\$290
Revenues over/under Expenditures:	(\$5,354,485)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	78.21%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$10,444,832	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$568	(\$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:	\$606,001	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$5,813,027	(\$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:	\$10,866,997	\$5,524,263	\$419,193
Per Capita Debt:	\$591	\$229	\$53
General Obligation Debt over EAV:	1.49%	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:	North Boone #3 Fire Protection District		
Unit Code:	004/030/06	County:	Boone
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,947,600		
Equalized Assessed Valuation:	\$270,250,580		
Population:	12,000		
Employees:			
	Full Time:	4	
	Part Time:	31	
	Salaries Paid:	\$325,355	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,757,460	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$313	(\$1,213)	\$164
Revenues During FY 24:	\$1,340,006	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,594,854	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$112	\$18,824	\$313
Per Capita Expenditures:	\$133	\$20,953	\$290
Revenues over/under Expenditures:	(\$254,848)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	219.62%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,502,612	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$292	(\$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:	\$24,257	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$667,476	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,165,789	\$5,524,263	\$419,193
Per Capita Debt:	\$180	\$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:	North Boone #5 Fire Protection District														
Unit Code:	004/050/06	County:	Boone												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$26,376														
Equalized Assessed Valuation:	\$28,475,559														
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:	\$329,777	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$628	\$222	\$124
Revenues During FY 24:	\$34,571	\$252,958	\$189,725
Expenditures During FY 24:	\$34,455	\$234,666	\$168,987
Per Capita Revenues:	\$66	\$159	\$108
Per Capita Expenditures:	\$66	\$155	\$98
Revenues over/under Expenditures:	\$116	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	957.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$329,893	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$628	\$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:	North Calhoun Fire Protection District		
Unit Code:	007/015/06	County:	Calhoun
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$39,500		
Equalized Assessed Valuation:	\$28,962,091		
Population:	2,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$102,708	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$51	\$222	\$124
Revenues During FY 24:	\$319,881	\$252,958	\$189,725
Expenditures During FY 24:	\$555,432	\$234,666	\$168,987
Per Capita Revenues:	\$160	\$159	\$108
Per Capita Expenditures:	\$278	\$155	\$98
Revenues over/under Expenditures:	(\$235,551)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	12.09%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$67,157	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$34	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$67,157	\$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:	\$192,452	\$107,633	\$0
Per Capita Debt:	\$96	\$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:	North Clay Fire Protection District		
Unit Code:	013/020/06	County:	Clay
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$375,150		
Equalized Assessed Valuation:	\$65,553,971		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$335,939	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$168	\$222	\$124
Revenues During FY 24:	\$149,062	\$252,958	\$189,725
Expenditures During FY 24:	\$109,588	\$234,666	\$168,987
Per Capita Revenues:	\$75	\$159	\$108
Per Capita Expenditures:	\$55	\$155	\$98
Revenues over/under Expenditures:	\$39,474	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	342.57%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$375,413	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$188	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,923	\$31,474	\$0
Total Unreserved Funds:	\$366,490	\$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:	\$151,667	\$107,633	\$0
Per Capita Debt:	\$76	\$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:	North Maine Fire Protection District		
Unit Code:	016/170/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,600,960		
Equalized Assessed Valuation:	\$484,013,202		
Population:	30,000		
Employees:			
Full Time:	22		
Part Time:	2		
Salaries Paid:	\$2,491,962		

Blended Component Units
Number Submitted = 1 Fire Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,468,488	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$49	(\$1,213)	\$164
Revenues During FY 24:	\$8,985,380	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$5,890,972	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$300	\$18,824	\$313
Per Capita Expenditures:	\$196	\$20,953	\$290
Revenues over/under Expenditures:	\$3,094,408	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	77.46%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,562,896	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$152	(\$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:	\$3,459,201	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$12,408,213)	(\$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:	North Palos Fire Protection District		
Unit Code:	016/180/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,221,110		
Equalized Assessed Valuation:	\$601,449,192		
Population:	36,985		
Employees:			
Full Time:	33		
Part Time:	30		
Salaries Paid:	\$5,687,147		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,299,324	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$116	(\$1,213)	\$164
Revenues During FY 24:	\$11,508,450	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$10,429,857	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$311	\$18,824	\$313
Per Capita Expenditures:	\$282	\$20,953	\$290
Revenues over/under Expenditures:	\$1,078,593	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	39.90%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,161,120	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$113	(\$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:	\$406,951	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$27,546,547)	(\$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:	\$31,389,391	\$5,524,263	\$419,193
Per Capita Debt:	\$849	\$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:	North Park Fire Protection District		
Unit Code:	101/060/06	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,500,076		
Equalized Assessed Valuation:	\$232,307,423		
Population:	15,500		
Employees:			
Full Time:	1		
Part Time:	52		
Salaries Paid:	\$329,924		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,078,349	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$328	(\$1,213)	\$164
Revenues During FY 24:	\$2,553,640	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,687,655	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$165	\$18,824	\$313
Per Capita Expenditures:	\$238	\$20,953	\$290
Revenues over/under Expenditures:	(\$1,134,015)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	119.16%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,394,366	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$284	(\$3,361)	\$183

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$679,786	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$206,823)	(\$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:	\$5,230,381	\$5,524,263	\$419,193
Per Capita Debt:	\$337	\$229	\$53
General Obligation Debt over EAV:	2.11%	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:	North Pike Fire Protection District														
Unit Code:	075/045/06	County:	Pike												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$86,599														
Equalized Assessed Valuation:	\$30,884,962														
Population:	600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</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:	\$168,848	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$281	\$222	\$124
Revenues During FY 24:	\$95,773	\$252,958	\$189,725
Expenditures During FY 24:	\$149,957	\$234,666	\$168,987
Per Capita Revenues:	\$160	\$159	\$108
Per Capita Expenditures:	\$250	\$155	\$98
Revenues over/under Expenditures:	(\$54,184)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	76.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$114,664	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$191	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,444	\$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:	\$26,250	\$107,633	\$0
Per Capita Debt:	\$44	\$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:	North Side Fire Protection District		
Unit Code:	083/130/06	County:	Sangamon
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$170,000		
Equalized Assessed Valuation:	\$61,572,456		
Population:	4,765		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$48,037	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$10	\$222	\$124
Revenues During FY 24:	\$168,635	\$252,958	\$189,725
Expenditures During FY 24:	\$168,604	\$234,666	\$168,987
Per Capita Revenues:	\$35	\$159	\$108
Per Capita Expenditures:	\$35	\$155	\$98
Revenues over/under Expenditures:	\$31	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	28.51%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$48,068	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$10	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,068	\$31,474	\$0
Total Unreserved Funds:	\$4,000	\$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:	Northbrook Fire Protection District		
Unit Code:	016/150/06	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,244,576		
Equalized Assessed Valuation:	\$422,047,445		
Population:	1		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$225,439)	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	(\$225,439)	(\$1,213)	\$164
Revenues During FY 24:	\$2,881,394	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,219,425	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$2,881,394	\$18,824	\$313
Per Capita Expenditures:	\$3,219,425	\$20,953	\$290
Revenues over/under Expenditures:	(\$338,031)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	(17.50%)	91.50%	70.43%
Ending Fund Balance for FY 24:	(\$563,470)	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	(\$563,470)	(\$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:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$563,470)	(\$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:	Northern Piatt County Fire Protection District		
Unit Code:	074/070/06	County:	Piatt
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$474,490		
Equalized Assessed Valuation:	\$85,165,430		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$28,851	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$769,488	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$513	\$222	\$124
Revenues During FY 24:	\$261,631	\$252,958	\$189,725
Expenditures During FY 24:	\$189,478	\$234,666	\$168,987
Per Capita Revenues:	\$174	\$159	\$108
Per Capita Expenditures:	\$126	\$155	\$98
Revenues over/under Expenditures:	\$72,153	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	444.19%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$841,641	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$561	\$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:	\$284,174	\$28,041	\$0
Total Unrestricted Net Assets:	\$557,467	\$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:	\$45,000	\$107,633	\$0
Per Capita Debt:	\$30	\$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:	Northern Tazewell Fire Protection District														
Unit Code:	090/130/06	County:	Tazewell												
Fiscal Year End:	5/1/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$331,630														
Equalized Assessed Valuation:	\$69,080,842														
Population:	15,000														
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:	\$179,758	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$12	\$222	\$124
Revenues During FY 24:	\$216,616	\$252,958	\$189,725
Expenditures During FY 24:	\$204,008	\$234,666	\$168,987
Per Capita Revenues:	\$14	\$159	\$108
Per Capita Expenditures:	\$14	\$155	\$98
Revenues over/under Expenditures:	\$12,608	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	94.29%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$192,366	\$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:	\$192,866	\$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:	\$262,670	\$107,633	\$0
Per Capita Debt:	\$18	\$56	\$0
General Obligation Debt over EAV:	0.38%	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:	Northlake Fire Protection District		
Unit Code:	016/160/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,391,875		
Equalized Assessed Valuation:	\$480,480,567		
Population:	7,500		
Employees:			
Full Time:		17	
Part Time:		6	
Salaries Paid:		\$2,157,458	

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:	\$8,198,811	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$1,093	(\$1,213)	\$164
Revenues During FY 24:	\$6,414,532	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,723,077	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$855	\$18,824	\$313
Per Capita Expenditures:	\$630	\$20,953	\$290
Revenues over/under Expenditures:	\$1,691,455	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	208.56%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$9,850,266	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$1,313	(\$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:	\$6,269,721	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$6,942,555)	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,802,146	\$5,524,263	\$419,193
Per Capita Debt:	\$1,574	\$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:	Northwest Fire Protection District		
Unit Code:	101/070/06	County:	Winnebago
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,445,040		
Equalized Assessed Valuation:	\$80,690,327		
Population:	3,000		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$108,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$663,241	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$221	\$222	\$124
Revenues During FY 24:	\$580,966	\$252,958	\$189,725
Expenditures During FY 24:	\$594,241	\$234,666	\$168,987
Per Capita Revenues:	\$194	\$159	\$108
Per Capita Expenditures:	\$198	\$155	\$98
Revenues over/under Expenditures:	(\$13,275)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	109.38%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$649,966	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$217	\$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:	\$157,635	\$28,041	\$0
Total Unrestricted Net Assets:	\$492,331	\$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:	\$360,000	\$107,633	\$0
Per Capita Debt:	\$120	\$56	\$0
General Obligation Debt over EAV:	0.45%	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:	Northwest Homer Fire Protection District		
Unit Code:	099/110/06	County:	Will
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,578,251		
Equalized Assessed Valuation:	\$717,103,882		
Population:	14,500		
Employees:			
Full Time:	13		
Part Time:	25		
Salaries Paid:	\$2,018,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,663,942	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$184	(\$1,213)	\$164
Revenues During FY 24:	\$5,014,709	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,306,749	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$346	\$18,824	\$313
Per Capita Expenditures:	\$297	\$20,953	\$290
Revenues over/under Expenditures:	\$707,960	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	66.13%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,847,992	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$196	(\$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:	\$25,796	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$3,602,407	(\$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:	Northwest St. Clair Fire Protection District		
Unit Code:	088/175/06	County:	St. Clair
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$855,269		
Equalized Assessed Valuation:	\$108,860,034		
Population:	9,500		
Employees:			
Full Time:	1		
Part Time:	20		
Salaries Paid:	\$163,826		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$902,013	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$95	\$222	\$124
Revenues During FY 24:	\$578,574	\$252,958	\$189,725
Expenditures During FY 24:	\$511,067	\$234,666	\$168,987
Per Capita Revenues:	\$61	\$159	\$108
Per Capita Expenditures:	\$54	\$155	\$98
Revenues over/under Expenditures:	\$67,507	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	189.71%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$969,520	\$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:	\$0	\$128,344	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$275,927	\$28,041	\$0
Total Unrestricted Net Assets:	\$720,630	\$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:	\$1,195,000	\$107,633	\$0
Per Capita Debt:	\$126	\$56	\$0
General Obligation Debt over EAV:	1.10%	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:	Norwood Park Fire Protection District		
Unit Code:	016/190/06	County:	Cook
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,993,698		
Equalized Assessed Valuation:	\$1,039,514,361		
Population:	25,000		
Employees:			
Full Time:	32		
Part Time:	5		
Salaries Paid:	\$3,834,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,213,893	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$209	(\$1,213)	\$164
Revenues During FY 24:	\$10,769,146	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$8,076,484	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$431	\$18,824	\$313
Per Capita Expenditures:	\$323	\$20,953	\$290
Revenues over/under Expenditures:	\$2,692,662	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	97.90%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$7,906,555	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$316	(\$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:	\$4,672,110	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$31,059,864)	(\$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:	\$30,990,817	\$5,524,263	\$419,193
Per Capita Debt:	\$1,240	\$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:	Nunda Rural Fire Protection District		
Unit Code:	063/100/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,164,750		
Equalized Assessed Valuation:	\$161,251,108		
Population:	38,463		
Employees:			
Full Time:			
Part Time:	30		
Salaries Paid:	\$695,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$742,730	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$19	(\$1,213)	\$164
Revenues During FY 24:	\$1,337,119	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,259,338	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$35	\$18,824	\$313
Per Capita Expenditures:	\$33	\$20,953	\$290
Revenues over/under Expenditures:	\$77,781	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	65.15%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$820,511	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$21	(\$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:	\$466,071	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$354,440	(\$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:	\$160,000	\$5,524,263	\$419,193
Per Capita Debt:	\$4	\$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:	Oakbrook Terrace Fire Protection District		
Unit Code:	022/080/06	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,459,619		
Equalized Assessed Valuation:	\$236,921,684		
Population:	5,000		
Employees:			
Full Time:	10		
Part Time:	5		
Salaries Paid:	\$1,028,594		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$323,862)	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	(\$65)	(\$1,213)	\$164
Revenues During FY 24:	\$2,461,765	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$2,468,554	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$492	\$18,824	\$313
Per Capita Expenditures:	\$494	\$20,953	\$290
Revenues over/under Expenditures:	(\$6,789)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	(13.39%)	91.50%	70.43%
Ending Fund Balance for FY 24:	(\$330,651)	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	(\$66)	(\$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:	\$223,753	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$6,720,207)	(\$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:	\$672,166	\$5,524,263	\$419,193
Per Capita Debt:	\$134	\$229	\$53
General Obligation Debt over EAV:	0.13%	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:	Oakford Fire Protection District		
Unit Code:	065/025/06	County:	Menard
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$106,585		
Equalized Assessed Valuation:	\$14,923,712		
Population:	900		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$1,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$57,275	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$64	\$222	\$124
Revenues During FY 24:	\$52,339	\$252,958	\$189,725
Expenditures During FY 24:	\$72,912	\$234,666	\$168,987
Per Capita Revenues:	\$58	\$159	\$108
Per Capita Expenditures:	\$81	\$155	\$98
Revenues over/under Expenditures:	(\$20,573)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	50.34%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$36,702	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$41	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$36,702	\$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:	Oakland Community Fire Protection District		
Unit Code:	015/050/06	County:	Coles
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$446,982		
Equalized Assessed Valuation:	\$29,920,000		
Population:	2,132		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$226,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$43,809	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$21	\$222	\$124
Revenues During FY 24:	\$458,317	\$252,958	\$189,725
Expenditures During FY 24:	\$446,982	\$234,666	\$168,987
Per Capita Revenues:	\$215	\$159	\$108
Per Capita Expenditures:	\$210	\$155	\$98
Revenues over/under Expenditures:	\$11,335	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	12.34%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$55,144	\$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:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$50,661	\$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:	\$125,000	\$107,633	\$0
Per Capita Debt:	\$59	\$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:	Oakwood Fire Protection District														
Unit Code:	092/090/06	County:	Vermilion												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$130,000														
Equalized Assessed Valuation:	\$38,701,719														
Population:	1,525														
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:	\$462,180	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$303	\$222	\$124
Revenues During FY 24:	\$114,455	\$252,958	\$189,725
Expenditures During FY 24:	\$112,894	\$234,666	\$168,987
Per Capita Revenues:	\$75	\$159	\$108
Per Capita Expenditures:	\$74	\$155	\$98
Revenues over/under Expenditures:	\$1,561	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	410.78%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$463,741	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$304	\$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:	\$463,741	\$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:	Oblong Fire Protection District											
Unit Code:	017/040/06	County:	Crawford									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$625,000											
Equalized Assessed Valuation:	\$59,897,551											
Population:	2,762											
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;">30</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$96,383</td> </tr> </table>			Full Time:			Part Time:	30		Salaries Paid:	\$96,383	
Full Time:												
Part Time:	30											
Salaries Paid:	\$96,383											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$519,177	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$188	\$222	\$124
Revenues During FY 24:	\$235,375	\$252,958	\$189,725
Expenditures During FY 24:	\$201,764	\$234,666	\$168,987
Per Capita Revenues:	\$85	\$159	\$108
Per Capita Expenditures:	\$73	\$155	\$98
Revenues over/under Expenditures:	\$33,611	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	273.98%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$552,788	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$200	\$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:	\$10,103	\$28,041	\$0
Total Unrestricted Net Assets:	\$542,685	\$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:	Octavia Fire Protection District		
Unit Code:	064/150/06	County:	McLean
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$896,368		
Equalized Assessed Valuation:	\$120,430,496		
Population:	4,200		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$3,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$504,851	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$120	\$222	\$124
Revenues During FY 24:	\$766,749	\$252,958	\$189,725
Expenditures During FY 24:	\$744,950	\$234,666	\$168,987
Per Capita Revenues:	\$183	\$159	\$108
Per Capita Expenditures:	\$177	\$155	\$98
Revenues over/under Expenditures:	\$21,799	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	70.70%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$526,650	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$125	\$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:	\$210,000	\$107,633	\$0
Per Capita Debt:	\$50	\$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:	Odell Fire Protection District		
Unit Code:	053/070/06	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$612,000		
Equalized Assessed Valuation:	\$56,267,216		
Population:	1,060		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$31,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$432,767	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$408	\$222	\$124
Revenues During FY 24:	\$285,041	\$252,958	\$189,725
Expenditures During FY 24:	\$368,124	\$234,666	\$168,987
Per Capita Revenues:	\$269	\$159	\$108
Per Capita Expenditures:	\$347	\$155	\$98
Revenues over/under Expenditures:	(\$83,083)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	94.99%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$349,684	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$330	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$349,684	\$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:	\$639,000	\$107,633	\$0
Per Capita Debt:	\$603	\$56	\$0
General Obligation Debt over EAV:	1.14%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odin Fire Protection District														
Unit Code:	058/040/06	County:	Marion												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$106,871														
Equalized Assessed Valuation:	\$23,948,948														
Population:	910														
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:	\$118,277	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$130	\$222	\$124
Revenues During FY 24:	\$153,953	\$252,958	\$189,725
Expenditures During FY 24:	\$101,208	\$234,666	\$168,987
Per Capita Revenues:	\$169	\$159	\$108
Per Capita Expenditures:	\$111	\$155	\$98
Revenues over/under Expenditures:	\$52,745	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	168.98%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$171,022	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$188	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$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:	\$95,414	\$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:	\$290,558	\$107,633	\$0
Per Capita Debt:	\$319	\$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:	O'Fallon-Shiloh Valley-Caseyville Fire Protection District		
Unit Code:	088/180/06	County:	St. Clair
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,037,861		
Equalized Assessed Valuation:	\$341,063,093		
Population:	50,889		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$31,376	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$1	(\$1,213)	\$164
Revenues During FY 24:	\$1,025,943	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,018,137	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$20	\$18,824	\$313
Per Capita Expenditures:	\$20	\$20,953	\$290
Revenues over/under Expenditures:	\$7,806	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	3.85%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$39,182	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$1	(\$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:	\$61,200	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$39,182	(\$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:	\$110,000	\$5,524,263	\$419,193
Per Capita Debt:	\$2	\$229	\$53
General Obligation Debt over EAV:	0.03%	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:	Ogden-Royal Fire Protection District		
Unit Code:	010/090/06	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,620		
Equalized Assessed Valuation:	\$73,860,480		
Population:	15,500		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$2,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$107,726	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$7	\$222	\$124
Revenues During FY 24:	\$122,220	\$252,958	\$189,725
Expenditures During FY 24:	\$66,660	\$234,666	\$168,987
Per Capita Revenues:	\$8	\$159	\$108
Per Capita Expenditures:	\$4	\$155	\$98
Revenues over/under Expenditures:	\$55,560	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	244.95%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$163,286	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$11	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$163,286	\$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:	Ogle-Lee Fire Protection District											
Unit Code:	071/070/06	County:	Ogle									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$1,258,200											
Equalized Assessed Valuation:	\$169,215,025											
Population:	3,500											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">58</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">\$115,431</td> </tr> </table>			Full Time:			Part Time:	58		Salaries Paid:	\$115,431	
Full Time:												
Part Time:	58											
Salaries Paid:	\$115,431											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,063,801	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$304	\$222	\$124
Revenues During FY 24:	\$835,858	\$252,958	\$189,725
Expenditures During FY 24:	\$823,474	\$234,666	\$168,987
Per Capita Revenues:	\$239	\$159	\$108
Per Capita Expenditures:	\$235	\$155	\$98
Revenues over/under Expenditures:	\$12,384	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	130.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,076,185	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$307	\$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:	\$384,316	\$28,041	\$0
Total Unrestricted Net Assets:	\$691,869	\$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:	Oglesby Fire Protection District														
Unit Code:	050/090/06	County:	Lasalle												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$43,494														
Equalized Assessed Valuation:	\$21,452,928														
Population:	1,000														
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:	\$50,511	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$51	\$222	\$124
Revenues During FY 24:	\$34,543	\$252,958	\$189,725
Expenditures During FY 24:	\$34,801	\$234,666	\$168,987
Per Capita Revenues:	\$35	\$159	\$108
Per Capita Expenditures:	\$35	\$155	\$98
Revenues over/under Expenditures:	(\$258)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	144.40%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$50,253	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$50	\$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:	Ohio Fire Protection District		
Unit Code:	006/110/06	County:	Bureau
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$580,000		
Equalized Assessed Valuation:	\$139,697,302		
Population:	509		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$744,529	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,463	\$222	\$124
Revenues During FY 24:	\$107,649	\$252,958	\$189,725
Expenditures During FY 24:	\$633,052	\$234,666	\$168,987
Per Capita Revenues:	\$211	\$159	\$108
Per Capita Expenditures:	\$1,244	\$155	\$98
Revenues over/under Expenditures:	(\$525,403)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	34.61%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$219,126	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$431	\$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:	\$219,124	\$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:	Olive Fire Protection District
Unit Code:	057/150/06
County:	Madison
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$428,382
Equalized Assessed Valuation:	\$31,385,341
Population:	1,980
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$166,676	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$84	\$222	\$124
Revenues During FY 24:	\$221,068	\$252,958	\$189,725
Expenditures During FY 24:	\$189,529	\$234,666	\$168,987
Per Capita Revenues:	\$112	\$159	\$108
Per Capita Expenditures:	\$96	\$155	\$98
Revenues over/under Expenditures:	\$31,539	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	104.58%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$198,215	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$100	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$195,760	\$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:	\$184,977	\$107,633	\$0
Per Capita Debt:	\$93	\$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:	Olney Township Fire Protection District														
Unit Code:	080/010/06	County:	Richland												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$111,662														
Equalized Assessed Valuation:	\$82,522,818														
Population:	9,980														
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:	\$4,346	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$0	\$222	\$124
Revenues During FY 24:	\$108,065	\$252,958	\$189,725
Expenditures During FY 24:	\$111,661	\$234,666	\$168,987
Per Capita Revenues:	\$11	\$159	\$108
Per Capita Expenditures:	\$11	\$155	\$98
Revenues over/under Expenditures:	(\$3,596)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	0.67%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$750	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$0	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$750	\$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:	Olympia Gardens Fire Protection District														
Unit Code:	016/210/06	County:	Cook												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$13,000														
Equalized Assessed Valuation:	\$2,000,000														
Population:	240														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$99,972	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$417	\$222	\$124
Revenues During FY 24:	\$16,394	\$252,958	\$189,725
Expenditures During FY 24:	\$12,639	\$234,666	\$168,987
Per Capita Revenues:	\$68	\$159	\$108
Per Capita Expenditures:	\$53	\$155	\$98
Revenues over/under Expenditures:	\$3,755	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	820.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$103,727	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$432	\$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:	Onarga Fire Protection District		
Unit Code:	038/150/06	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$315,706		
Equalized Assessed Valuation:	\$32,304,820		
Population:	1,333		
Employees:			
Full Time:	29		
Part Time:			
Salaries Paid:	\$9,448		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$293,998	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$221	\$222	\$124
Revenues During FY 24:	\$104,546	\$252,958	\$189,725
Expenditures During FY 24:	\$134,786	\$234,666	\$168,987
Per Capita Revenues:	\$78	\$159	\$108
Per Capita Expenditures:	\$101	\$155	\$98
Revenues over/under Expenditures:	(\$30,240)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	195.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$263,758	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$198	\$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:	Oneida-Wataga Fire Protection District		
Unit Code:	048/100/06	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$421,924		
Equalized Assessed Valuation:	\$73,184,367		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	44	
	Salaries Paid:	\$31,625	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,582,778	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,033	\$222	\$124
Revenues During FY 24:	\$302,988	\$252,958	\$189,725
Expenditures During FY 24:	\$270,274	\$234,666	\$168,987
Per Capita Revenues:	\$121	\$159	\$108
Per Capita Expenditures:	\$108	\$155	\$98
Revenues over/under Expenditures:	\$32,714	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	967.72%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$2,615,492	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$1,046	\$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:	\$164,206	\$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:	Oquawka Fire Protection District		
Unit Code:	036/030/06	County:	Henderson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$507,720		
Equalized Assessed Valuation:	\$36,692,460		
Population:	1,277		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$260,916	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$204	\$222	\$124
Revenues During FY 24:	\$227,678	\$252,958	\$189,725
Expenditures During FY 24:	\$175,056	\$234,666	\$168,987
Per Capita Revenues:	\$178	\$159	\$108
Per Capita Expenditures:	\$137	\$155	\$98
Revenues over/under Expenditures:	\$52,622	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	179.11%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$313,538	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$246	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$313,538	\$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:	\$119,640	\$107,633	\$0
Per Capita Debt:	\$94	\$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:	Orangeville Fire Protection District		
Unit Code:	089/070/06	County:	Stephenson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$219,513		
Equalized Assessed Valuation:	\$40,803,775		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$313,632	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$125	\$222	\$124
Revenues During FY 24:	\$210,653	\$252,958	\$189,725
Expenditures During FY 24:	\$156,789	\$234,666	\$168,987
Per Capita Revenues:	\$84	\$159	\$108
Per Capita Expenditures:	\$63	\$155	\$98
Revenues over/under Expenditures:	\$53,864	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	249.74%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$391,561	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$157	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$233,922	\$31,474	\$0
Total Unreserved Funds:	\$157,639	\$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:	\$192,500	\$107,633	\$0
Per Capita Debt:	\$77	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Orchardville Fire Protection District		
Unit Code:	096/025/06	County:	Wayne
Fiscal Year End:	11/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$545,200		
Equalized Assessed Valuation:	\$18,987,180		
Population:	1,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$208,527	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$139	\$222	\$124
Revenues During FY 24:	\$78,099	\$252,958	\$189,725
Expenditures During FY 24:	\$25,908	\$234,666	\$168,987
Per Capita Revenues:	\$52	\$159	\$108
Per Capita Expenditures:	\$17	\$155	\$98
Revenues over/under Expenditures:	\$52,191	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	1,006.32%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$260,718	\$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:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$260,719	\$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:	Oregon Fire Protection District		
Unit Code:	071/075/06	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,487,440		
Equalized Assessed Valuation:	\$171,643,197		
Population:	9,600		
Employees:			
Full Time:		10	
Part Time:		15	
Salaries Paid:		\$821,984	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,429,159	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$149	(\$1,213)	\$164
Revenues During FY 24:	\$2,031,528	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,672,805	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$212	\$18,824	\$313
Per Capita Expenditures:	\$174	\$20,953	\$290
Revenues over/under Expenditures:	\$358,723	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	106.88%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,787,882	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$186	(\$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:	\$873,674	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,195,303	(\$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:	\$20,000	\$5,524,263	\$419,193
Per Capita Debt:	\$2	\$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:	Orion Fire Protection District		
Unit Code:	037/080/06	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$719,997		
Equalized Assessed Valuation:	\$146,464,600		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	36		
Salaries Paid:	\$72,677		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$632,774	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$127	\$222	\$124
Revenues During FY 24:	\$692,428	\$252,958	\$189,725
Expenditures During FY 24:	\$672,585	\$234,666	\$168,987
Per Capita Revenues:	\$138	\$159	\$108
Per Capita Expenditures:	\$135	\$155	\$98
Revenues over/under Expenditures:	\$19,843	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	97.03%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$652,617	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$131	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$652,617	\$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:	\$271,121	\$107,633	\$0
Per Capita Debt:	\$54	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Orland Fire Protection District		
Unit Code:	016/230/06	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,475,636		
Equalized Assessed Valuation:	\$3,318,075,027		
Population:	72,197		
Employees:			
Full Time:	156		
Part Time:	4		
Salaries Paid:	\$25,671,640		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$22,225,695	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$308	(\$1,213)	\$164
Revenues During FY 24:	\$47,452,874	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$44,021,683	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$657	\$18,824	\$313
Per Capita Expenditures:	\$610	\$20,953	\$290
Revenues over/under Expenditures:	\$3,431,191	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	52.60%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$23,156,886	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$321	(\$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:	\$4,349,401	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$24,071,288)	(\$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:	\$72,722,799	\$5,524,263	\$419,193
Per Capita Debt:	\$1,007	\$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:	Osco Fire Protection District														
Unit Code:	037/090/06	County:	Henry												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$229,575														
Equalized Assessed Valuation:	\$61,024,221														
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:	\$233,036	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$155	\$222	\$124
Revenues During FY 24:	\$312,990	\$252,958	\$189,725
Expenditures During FY 24:	\$252,948	\$234,666	\$168,987
Per Capita Revenues:	\$209	\$159	\$108
Per Capita Expenditures:	\$169	\$155	\$98
Revenues over/under Expenditures:	\$60,042	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	115.86%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$293,078	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$195	\$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:	\$202,176	\$28,041	\$0
Total Unrestricted Net Assets:	\$1,559,808	\$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:	\$90,903	\$107,633	\$0
Per Capita Debt:	\$61	\$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:	Oswego Fire Protection District		
Unit Code:	047/050/06	County:	Kendall
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,311,320		
Equalized Assessed Valuation:	\$2,080,437,463		
Population:	50,000		
Employees:			
Full Time:	71		
Part Time:	15		
Salaries Paid:	\$8,729,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,233,528	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$45	(\$1,213)	\$164
Revenues During FY 24:	\$16,362,939	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$16,591,730	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$327	\$18,824	\$313
Per Capita Expenditures:	\$332	\$20,953	\$290
Revenues over/under Expenditures:	(\$228,791)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	18.71%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,104,737	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$62	(\$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:	\$7,747,886	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,868,630	(\$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:	\$12,000,000	\$5,524,263	\$419,193
Per Capita Debt:	\$240	\$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:	Otter Creek Fire Protection District														
Unit Code:	042/015/06	County:	Jersey												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$45,000														
Equalized Assessed Valuation:	\$19,050,358														
Population:	1,035														
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:	\$309,644	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$299	\$222	\$124
Revenues During FY 24:	\$66,330	\$252,958	\$189,725
Expenditures During FY 24:	\$41,140	\$234,666	\$168,987
Per Capita Revenues:	\$64	\$159	\$108
Per Capita Expenditures:	\$40	\$155	\$98
Revenues over/under Expenditures:	\$25,190	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	813.89%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$334,834	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$324	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$322,591	\$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:	Otto Fire Protection District											
Unit Code:	046/110/06	County:	Kankakee									
Fiscal Year End:	5/31/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$1,366,560											
Equalized Assessed Valuation:	\$88,695,683											
Population:	2,263											
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;">19</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$28,808</td> </tr> </table>			Full Time:			Part Time:	19		Salaries Paid:	\$28,808	
Full Time:												
Part Time:	19											
Salaries Paid:	\$28,808											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$847,292	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$374	\$222	\$124
Revenues During FY 24:	\$653,852	\$252,958	\$189,725
Expenditures During FY 24:	\$591,943	\$234,666	\$168,987
Per Capita Revenues:	\$289	\$159	\$108
Per Capita Expenditures:	\$262	\$155	\$98
Revenues over/under Expenditures:	\$61,909	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	153.60%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$909,201	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$402	\$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:	\$708,757	\$28,041	\$0
Total Unrestricted Net Assets:	\$200,444	\$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:	Owaneco Fire Protection District		
Unit Code:	011/040/06	County:	Christian
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$284,891		
Equalized Assessed Valuation:	\$31,833,654		
Population:	1,400		
Employees:			
Full Time:	17		
Part Time:			
Salaries Paid:	\$15,462		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$203,391	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$145	\$222	\$124
Revenues During FY 24:	\$101,020	\$252,958	\$189,725
Expenditures During FY 24:	\$238,883	\$234,666	\$168,987
Per Capita Revenues:	\$72	\$159	\$108
Per Capita Expenditures:	\$171	\$155	\$98
Revenues over/under Expenditures:	(\$137,863)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	27.43%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$65,528	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$47	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$203,391	\$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:	Oxford Fire Protection District		
Unit Code:	037/100/06	County:	Henry
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$232,500		
Equalized Assessed Valuation:	\$40,459,398		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$7,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$237,529	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$238	\$222	\$124
Revenues During FY 24:	\$156,993	\$252,958	\$189,725
Expenditures During FY 24:	\$107,984	\$234,666	\$168,987
Per Capita Revenues:	\$157	\$159	\$108
Per Capita Expenditures:	\$108	\$155	\$98
Revenues over/under Expenditures:	\$49,009	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	265.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$286,867	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$287	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$221,837	\$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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$64,962	\$107,633	\$0
Per Capita Debt:	\$65	\$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