

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:	Valmeyer Fire Protection District		
Unit Code:	067/040/06	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$162,984		
Equalized Assessed Valuation:	\$48,307,084		
Population:	1,206		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$18,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$365,105	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$303	\$222	\$124
Revenues During FY 24:	\$241,083	\$252,958	\$189,725
Expenditures During FY 24:	\$162,984	\$234,666	\$168,987
Per Capita Revenues:	\$200	\$159	\$108
Per Capita Expenditures:	\$135	\$155	\$98
Revenues over/under Expenditures:	\$78,099	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	271.93%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$443,204	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$367	\$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:	\$443,204	\$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:	\$337,000	\$107,633	\$0
Per Capita Debt:	\$279	\$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:	Varna Fire Protection District		
Unit Code:	059/040/06	County:	Marshall
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,610,119		
Equalized Assessed Valuation:	\$67,497,586		
Population:	1,150		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$123,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,318,403	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,146	\$222	\$124
Revenues During FY 24:	\$439,039	\$252,958	\$189,725
Expenditures During FY 24:	\$319,279	\$234,666	\$168,987
Per Capita Revenues:	\$382	\$159	\$108
Per Capita Expenditures:	\$278	\$155	\$98
Revenues over/under Expenditures:	\$119,760	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	450.44%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,438,163	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$1,251	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$434,004	\$31,474	\$0
Total Unreserved Funds:	\$1,004,159	\$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:	Vermont Fire Protection District		
Unit Code:	029/140/06	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$214,776		
Equalized Assessed Valuation:	\$13,662,723		
Population:	510		
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:	\$98,006	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$192	\$222	\$124
Revenues During FY 24:	\$96,700	\$252,958	\$189,725
Expenditures During FY 24:	\$27,594	\$234,666	\$168,987
Per Capita Revenues:	\$190	\$159	\$108
Per Capita Expenditures:	\$54	\$155	\$98
Revenues over/under Expenditures:	\$69,106	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	605.61%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$167,112	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$328	\$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:	Victoria-Copely Fire Protection District														
Unit Code:	048/120/06	County:	Knox												
Fiscal Year End:	12/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$78,171														
Equalized Assessed Valuation:	\$33,564,742														
Population:	835														
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:	\$216,580	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$259	\$222	\$124
Revenues During FY 24:	\$343,609	\$252,958	\$189,725
Expenditures During FY 24:	\$351,869	\$234,666	\$168,987
Per Capita Revenues:	\$412	\$159	\$108
Per Capita Expenditures:	\$421	\$155	\$98
Revenues over/under Expenditures:	(\$8,260)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	59.20%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$208,320	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$249	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$208,320	\$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:	\$321,998	\$107,633	\$0
Per Capita Debt:	\$386	\$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:	Villa Hills Fire Protection District		
Unit Code:	088/220/06	County:	St. Clair
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$376,000		
Equalized Assessed Valuation:	\$42,128,976		
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:	\$311,872	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$31	\$222	\$124
Revenues During FY 24:	\$287,731	\$252,958	\$189,725
Expenditures During FY 24:	\$249,692	\$234,666	\$168,987
Per Capita Revenues:	\$29	\$159	\$108
Per Capita Expenditures:	\$25	\$155	\$98
Revenues over/under Expenditures:	\$38,039	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	140.14%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$349,911	\$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:	\$28,499	\$31,474	\$0
Total Unreserved Funds:	(\$710,668)	\$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:	\$1,017,000	\$107,633	\$0
Per Capita Debt:	\$102	\$56	\$0
General Obligation Debt over EAV:	2.41%	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:	Virden Fire Protection District		
Unit Code:	056/030/06	County:	Macoupin
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$324,800		
Equalized Assessed Valuation:	\$96,011,905		
Population:	3,354		
Employees:			
Full Time:			
Part Time:	35		
Salaries Paid:	\$22,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$490,853	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$146	\$222	\$124
Revenues During FY 24:	\$344,056	\$252,958	\$189,725
Expenditures During FY 24:	\$155,183	\$234,666	\$168,987
Per Capita Revenues:	\$103	\$159	\$108
Per Capita Expenditures:	\$46	\$155	\$98
Revenues over/under Expenditures:	\$188,873	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	438.02%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$679,726	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$203	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$679,726	\$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:	Wabash Fire Protection District														
Unit Code:	015/070/06	County:	Coles												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$119,074														
Equalized Assessed Valuation:	\$53,688,554														
Population:	3,256														
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:	\$158,374	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$49	\$222	\$124
Revenues During FY 24:	\$129,045	\$252,958	\$189,725
Expenditures During FY 24:	\$97,752	\$234,666	\$168,987
Per Capita Revenues:	\$40	\$159	\$108
Per Capita Expenditures:	\$30	\$155	\$98
Revenues over/under Expenditures:	\$31,293	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	194.03%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$189,667	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$58	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$189,667	\$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:	\$165,096	\$107,633	\$0
Per Capita Debt:	\$51	\$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:	Wade Fire Protection District		
Unit Code:	040/010/06	County:	Jasper
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$380,937		
Equalized Assessed Valuation:	\$136,592,681		
Population:	9,600		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$59,674		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$598,310	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$62	\$222	\$124
Revenues During FY 24:	\$341,309	\$252,958	\$189,725
Expenditures During FY 24:	\$694,193	\$234,666	\$168,987
Per Capita Revenues:	\$36	\$159	\$108
Per Capita Expenditures:	\$72	\$155	\$98
Revenues over/under Expenditures:	(\$352,884)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	75.69%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$525,426	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$55	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$89,094	\$31,474	\$0
Total Unreserved Funds:	\$436,332	\$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:	\$267,576	\$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:	Wallace Fire Protection District														
Unit Code:	050/150/06	County:	Lasalle												
Fiscal Year End:	4/30/2024														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$721,500														
Equalized Assessed Valuation:	\$82,502,835														
Population:	1,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; 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:	\$151,972	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$101	\$222	\$124
Revenues During FY 24:	\$405,972	\$252,958	\$189,725
Expenditures During FY 24:	\$286,620	\$234,666	\$168,987
Per Capita Revenues:	\$271	\$159	\$108
Per Capita Expenditures:	\$191	\$155	\$98
Revenues over/under Expenditures:	\$119,352	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	94.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$271,324	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$181	\$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:	\$147,459	\$28,041	\$0
Total Unrestricted Net Assets:	\$123,865	\$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:	\$216,879	\$107,633	\$0
Per Capita Debt:	\$145	\$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:	Walnut Fire Protection District
Unit Code:	006/165/06
County:	Bureau
Fiscal Year End:	6/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$841,864
Equalized Assessed Valuation:	\$103,853,147
Population:	3,000
Employees:	
Full Time:	
Part Time:	27
Salaries Paid:	\$105,630

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$370,225	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$123	\$222	\$124
Revenues During FY 24:	\$631,864	\$252,958	\$189,725
Expenditures During FY 24:	\$404,348	\$234,666	\$168,987
Per Capita Revenues:	\$211	\$159	\$108
Per Capita Expenditures:	\$135	\$155	\$98
Revenues over/under Expenditures:	\$227,516	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	147.83%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$597,741	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$199	\$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:	\$281,800	\$28,041	\$0
Total Unrestricted Net Assets:	\$356,086	\$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:	Waltonville Fire Protection District		
Unit Code:	041/040/06	County:	Jefferson
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$86,550		
Equalized Assessed Valuation:	\$46,323,266		
Population:	406		
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:	\$42,851	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$106	\$222	\$124
Revenues During FY 24:	\$90,101	\$252,958	\$189,725
Expenditures During FY 24:	\$100,729	\$234,666	\$168,987
Per Capita Revenues:	\$222	\$159	\$108
Per Capita Expenditures:	\$248	\$155	\$98
Revenues over/under Expenditures:	(\$10,628)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	31.99%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$32,223	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$79	\$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:	\$32,223	\$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:	Wapella Fire Protection District		
Unit Code:	020/030/06	County:	Dewitt
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$100,774		
Equalized Assessed Valuation:	\$76,518,842		
Population:	1,031		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$10,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$185,522	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$180	\$222	\$124
Revenues During FY 24:	\$122,532	\$252,958	\$189,725
Expenditures During FY 24:	\$178,268	\$234,666	\$168,987
Per Capita Revenues:	\$119	\$159	\$108
Per Capita Expenditures:	\$173	\$155	\$98
Revenues over/under Expenditures:	(\$55,736)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	72.80%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$129,786	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$126	\$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:	\$55,782	\$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:	\$74,004	\$107,633	\$0
Per Capita Debt:	\$72	\$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:	Warren Area Fire Protection District		
Unit Code:	043/085/06	County:	Jo Daviess
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$590,730		
Equalized Assessed Valuation:	\$37,996,013		
Population:	1,541		
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:	\$415,432	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$270	\$222	\$124
Revenues During FY 24:	\$166,672	\$252,958	\$189,725
Expenditures During FY 24:	\$70,963	\$234,666	\$168,987
Per Capita Revenues:	\$108	\$159	\$108
Per Capita Expenditures:	\$46	\$155	\$98
Revenues over/under Expenditures:	\$95,709	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	720.29%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$511,141	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$332	\$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:	Warrenville Fire Protection District		
Unit Code:	022/210/06	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,052,142		
Equalized Assessed Valuation:	\$721,175,514		
Population:	20,000		
Employees:			
Full Time:		18	
Part Time:		34	
Salaries Paid:		\$2,483,118	

Blended Component Units
Number Submitted = 1 Firefighter's Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,248,377	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$162	(\$1,213)	\$164
Revenues During FY 24:	\$5,885,114	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,572,727	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$294	\$18,824	\$313
Per Capita Expenditures:	\$229	\$20,953	\$290
Revenues over/under Expenditures:	\$1,312,387	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	48.35%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,210,764	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$111	(\$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:	\$183,206	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,538,368	(\$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:	\$187,346	\$5,524,263	\$419,193
Per Capita Debt:	\$9	\$229	\$53
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warren-Waukegan Fire Protection District		
Unit Code:	049/140/06	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,824,392		
Equalized Assessed Valuation:	\$555,185,014		
Population:	22,606		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$6,750	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,345,063	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$236	(\$1,213)	\$164
Revenues During FY 24:	\$4,627,376	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,583,560	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$205	\$18,824	\$313
Per Capita Expenditures:	\$159	\$20,953	\$290
Revenues over/under Expenditures:	\$1,043,816	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	178.28%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$6,388,879	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$283	(\$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:	\$3,892,872	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,559,384	(\$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:	Warsaw Fire Protection District		
Unit Code:	034/070/06	County:	Hancock
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$147,027		
Equalized Assessed Valuation:	\$32,866,226		
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:	\$126,738	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$63	\$222	\$124
Revenues During FY 24:	\$87,517	\$252,958	\$189,725
Expenditures During FY 24:	\$102,687	\$234,666	\$168,987
Per Capita Revenues:	\$44	\$159	\$108
Per Capita Expenditures:	\$51	\$155	\$98
Revenues over/under Expenditures:	(\$15,170)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	108.65%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$111,568	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$56	\$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:	\$230,600	\$107,633	\$0
Per Capita Debt:	\$115	\$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:	Washburn Fire Protection District														
Unit Code:	102/090/06	County:	Woodford												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$728,050														
Equalized Assessed Valuation:	\$46,162,601														
Population:	2,456														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: center;">26</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: center;">\$162,041</td> </tr> </table>			Full Time:				Part Time:	26			Salaries Paid:	\$162,041		
Full Time:															
Part Time:	26														
Salaries Paid:	\$162,041														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,263,004	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$514	\$222	\$124
Revenues During FY 24:	\$484,597	\$252,958	\$189,725
Expenditures During FY 24:	\$370,098	\$234,666	\$168,987
Per Capita Revenues:	\$197	\$159	\$108
Per Capita Expenditures:	\$151	\$155	\$98
Revenues over/under Expenditures:	\$114,499	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	372.20%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$1,377,503	\$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:	\$1,377,503	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Waterloo Fire Protection District		
Unit Code:	067/050/06	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$852,446		
Equalized Assessed Valuation:	\$475,053,345		
Population:	11,203		
Employees:			
Full Time:	3		
Part Time:	29		
Salaries Paid:	\$180,792		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,938,463	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$530	(\$1,213)	\$164
Revenues During FY 24:	\$1,523,468	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$852,446	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$136	\$18,824	\$313
Per Capita Expenditures:	\$76	\$20,953	\$290
Revenues over/under Expenditures:	\$671,022	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	775.36%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$6,609,485	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$590	(\$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:	\$6,609,485	(\$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:	Waterman Community Fire Protection District		
Unit Code:	019/110/06	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$551,870		
Equalized Assessed Valuation:	\$85,514,024		
Population:	1,828		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$101,767		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$498,419	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$273	\$222	\$124
Revenues During FY 24:	\$334,264	\$252,958	\$189,725
Expenditures During FY 24:	\$495,615	\$234,666	\$168,987
Per Capita Revenues:	\$183	\$159	\$108
Per Capita Expenditures:	\$271	\$155	\$98
Revenues over/under Expenditures:	(\$161,351)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	68.01%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$337,068	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$184	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$337,068	\$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:	Watson Fire Protection District		
Unit Code:	025/060/06	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$543,300		
Equalized Assessed Valuation:	\$74,110,484		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$10,855		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$456,782	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$91	\$222	\$124
Revenues During FY 24:	\$282,775	\$252,958	\$189,725
Expenditures During FY 24:	\$152,521	\$234,666	\$168,987
Per Capita Revenues:	\$57	\$159	\$108
Per Capita Expenditures:	\$31	\$155	\$98
Revenues over/under Expenditures:	\$130,254	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	384.89%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$587,036	\$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:	\$587,036	\$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:	Wauconda Fire Protection District		
Unit Code:	049/150/06	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,932,765		
Equalized Assessed Valuation:	\$1,644,713,890		
Population:	40,825		
Employees:			
Full Time:		45	
Part Time:		9	
Salaries Paid:		\$6,737,514	

Blended Component Units
Number Submitted = 1 Fire Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,396,806	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$108	(\$1,213)	\$164
Revenues During FY 24:	\$14,203,733	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$14,513,204	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$348	\$18,824	\$313
Per Capita Expenditures:	\$355	\$20,953	\$290
Revenues over/under Expenditures:	(\$309,471)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	28.16%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,087,335	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$100	(\$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:	\$87,670	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$20,400,072)	(\$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:	\$20,745,000	\$5,524,263	\$419,193
Per Capita Debt:	\$508	\$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:	Wayne Fire Protection District		
Unit Code:	096/030/06	County:	Wayne
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$500,000		
Equalized Assessed Valuation:	\$38,350,000		
Population:	2,575		
Employees:			
Full Time:	29		
Part Time:			
Salaries Paid:	\$33,711		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$185,354	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$72	\$222	\$124
Revenues During FY 24:	\$275,251	\$252,958	\$189,725
Expenditures During FY 24:	\$276,473	\$234,666	\$168,987
Per Capita Revenues:	\$107	\$159	\$108
Per Capita Expenditures:	\$107	\$155	\$98
Revenues over/under Expenditures:	(\$1,222)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	66.60%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$184,132	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$72	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$184,132	\$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:	Waynesville Community Fire Protection District														
Unit Code:	020/035/06	County:	Dewitt												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$37,300														
Equalized Assessed Valuation:	\$10,976,346														
Population:	687														
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:	\$60,755	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$88	\$222	\$124
Revenues During FY 24:	\$47,080	\$252,958	\$189,725
Expenditures During FY 24:	\$53,163	\$234,666	\$168,987
Per Capita Revenues:	\$69	\$159	\$108
Per Capita Expenditures:	\$77	\$155	\$98
Revenues over/under Expenditures:	(\$6,083)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	102.84%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$54,672	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$80	\$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:	\$54,672	\$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:	Webber Township Fire Protection District		
Unit Code:	041/020/06	County:	Jefferson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$457,179		
Equalized Assessed Valuation:	\$33,322,429		
Population:	2,323		
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:	\$357,345	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$154	\$222	\$124
Revenues During FY 24:	\$252,121	\$252,958	\$189,725
Expenditures During FY 24:	\$343,287	\$234,666	\$168,987
Per Capita Revenues:	\$109	\$159	\$108
Per Capita Expenditures:	\$148	\$155	\$98
Revenues over/under Expenditures:	(\$91,166)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	77.54%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$266,179	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$115	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$266,179	\$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:	Weldon Community Fire Protection District		
Unit Code:	020/040/06	County:	Dewitt
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$150,100		
Equalized Assessed Valuation:	\$35,549,934		
Population:	807		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$7,224		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$202,990	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$252	\$222	\$124
Revenues During FY 24:	\$119,471	\$252,958	\$189,725
Expenditures During FY 24:	\$142,370	\$234,666	\$168,987
Per Capita Revenues:	\$148	\$159	\$108
Per Capita Expenditures:	\$176	\$155	\$98
Revenues over/under Expenditures:	(\$22,899)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	126.50%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$180,091	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$223	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$180,091	\$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:	Wellington-Greer Fire Protection District		
Unit Code:	038/190/06	County:	Iroquois
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$198,200		
Equalized Assessed Valuation:	\$27,238,958		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$8,797		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$172,891	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$173	\$222	\$124
Revenues During FY 24:	\$82,753	\$252,958	\$189,725
Expenditures During FY 24:	\$51,002	\$234,666	\$168,987
Per Capita Revenues:	\$83	\$159	\$108
Per Capita Expenditures:	\$51	\$155	\$98
Revenues over/under Expenditures:	\$31,751	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	401.24%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$204,642	\$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:	\$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:	\$145,002	\$28,041	\$0
Total Unrestricted Net Assets:	\$59,640	\$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:	Wenona Fire Protection District														
Unit Code:	059/050/06	County:	Marshall												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$803,000														
Equalized Assessed Valuation:	\$45,063,726														
Population:	1,600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$321,944	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$201	\$222	\$124
Revenues During FY 24:	\$410,266	\$252,958	\$189,725
Expenditures During FY 24:	\$386,804	\$234,666	\$168,987
Per Capita Revenues:	\$256	\$159	\$108
Per Capita Expenditures:	\$242	\$155	\$98
Revenues over/under Expenditures:	\$23,462	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	89.30%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$345,406	\$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:	\$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:	\$103,482	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$400,000	\$107,633	\$0
Per Capita Debt:	\$250	\$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:	West Brooklyn Fire Protection District		
Unit Code:	052/090/06	County:	Lee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$146,543		
Equalized Assessed Valuation:	\$32,632,230		
Population:	514		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$2,400	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$685,285	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,333	\$222	\$124
Revenues During FY 24:	\$158,455	\$252,958	\$189,725
Expenditures During FY 24:	\$75,823	\$234,666	\$168,987
Per Capita Revenues:	\$308	\$159	\$108
Per Capita Expenditures:	\$148	\$155	\$98
Revenues over/under Expenditures:	\$82,632	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	1,012.78%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$767,917	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$1,494	\$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:	\$122,084	\$28,041	\$0
Total Unrestricted Net Assets:	\$459,304	\$154,149	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$112,500	\$107,633	\$0
Per Capita Debt:	\$219	\$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:	West Chicago Fire Protection District		
Unit Code:	022/220/06	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,251,590		
Equalized Assessed Valuation:	\$1,166,588,231		
Population:	25,632		
Employees:			
Full Time:	43		
Part Time:			
Salaries Paid:	\$5,737,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,626,654	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$141	(\$1,213)	\$164
Revenues During FY 24:	\$12,514,025	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$11,569,270	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$488	\$18,824	\$313
Per Capita Expenditures:	\$451	\$20,953	\$290
Revenues over/under Expenditures:	\$944,755	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	32.06%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$3,709,090	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$145	(\$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:	\$511,862	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$8,006,200)	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$15,759,794	\$5,524,263	\$419,193
Per Capita Debt:	\$615	\$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:	West Peoria Fire Protection District		
Unit Code:	072/110/06	County:	Peoria
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,119,208		
Equalized Assessed Valuation:	\$44,010,589		
Population:	4,862		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$48,237		

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:	\$891,581	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$183	\$222	\$124
Revenues During FY 24:	\$476,583	\$252,958	\$189,725
Expenditures During FY 24:	\$408,175	\$234,666	\$168,987
Per Capita Revenues:	\$98	\$159	\$108
Per Capita Expenditures:	\$84	\$155	\$98
Revenues over/under Expenditures:	\$68,408	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	235.19%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$959,989	\$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:	\$959,989	\$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:	West Point Fire Protection District														
Unit Code:	034/080/06	County:	Hancock												
Fiscal Year End:	7/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$56,500														
Equalized Assessed Valuation:	\$14,000,000														
Population:	400														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$74,629	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$187	\$222	\$124
Revenues During FY 24:	\$28,869	\$252,958	\$189,725
Expenditures During FY 24:	\$25,709	\$234,666	\$168,987
Per Capita Revenues:	\$72	\$159	\$108
Per Capita Expenditures:	\$64	\$155	\$98
Revenues over/under Expenditures:	\$3,160	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	302.57%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$77,789	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$194	\$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:	West Salem Fire Protection District											
Unit Code:	024/040/06	County:	Edwards									
Fiscal Year End:	12/31/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$22,500											
Equalized Assessed Valuation:	\$25,750,530											
Population:	2,500											
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; padding: 2px;">18</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$7,181</td> </tr> </table>			Full Time:			Part Time:	18		Salaries Paid:	\$7,181	
Full Time:												
Part Time:	18											
Salaries Paid:	\$7,181											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$38,254	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$15	\$222	\$124
Revenues During FY 24:	\$20,273	\$252,958	\$189,725
Expenditures During FY 24:	\$21,403	\$234,666	\$168,987
Per Capita Revenues:	\$8	\$159	\$108
Per Capita Expenditures:	\$9	\$155	\$98
Revenues over/under Expenditures:	(\$1,130)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	173.45%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$37,124	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$15	\$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:	West Suburban Fire Protection District		
Unit Code:	101/110/06	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$419,900		
Equalized Assessed Valuation:	\$33,972,287		
Population:	2,000		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$8,500	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$232,572	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$116	\$222	\$124
Revenues During FY 24:	\$214,907	\$252,958	\$189,725
Expenditures During FY 24:	\$160,697	\$234,666	\$168,987
Per Capita Revenues:	\$107	\$159	\$108
Per Capita Expenditures:	\$80	\$155	\$98
Revenues over/under Expenditures:	\$54,210	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	178.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$286,782	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$143	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$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:	\$135,873	\$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:	\$59,903	\$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:	West Union Fire Protection District														
Unit Code:	012/040/06	County:	Clark												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$105,000														
Equalized Assessed Valuation:	\$23,099,400														
Population:	1,200														
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:	\$41,000	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$34	\$222	\$124
Revenues During FY 24:	\$68,301	\$252,958	\$189,725
Expenditures During FY 24:	\$43,337	\$234,666	\$168,987
Per Capita Revenues:	\$57	\$159	\$108
Per Capita Expenditures:	\$36	\$155	\$98
Revenues over/under Expenditures:	\$24,964	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	152.21%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$65,964	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$55	\$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:	Western Fire Protection District														
Unit Code:	083/215/06	County:	Sangamon												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$224,400														
Equalized Assessed Valuation:	\$73,618,623														
Population:	3,550														
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:	\$213,186	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$60	\$222	\$124
Revenues During FY 24:	\$224,385	\$252,958	\$189,725
Expenditures During FY 24:	\$212,512	\$234,666	\$168,987
Per Capita Revenues:	\$63	\$159	\$108
Per Capita Expenditures:	\$60	\$155	\$98
Revenues over/under Expenditures:	\$11,873	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	105.90%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$225,059	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$63	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$225,059	\$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:	Westfield Twp Fire Protection District		
Unit Code:	012/030/06	County:	Clark
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$109,775		
Equalized Assessed Valuation:	\$25,738,428		
Population:	950		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$2,610		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$158,400	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$167	\$222	\$124
Revenues During FY 24:	\$54,353	\$252,958	\$189,725
Expenditures During FY 24:	\$40,184	\$234,666	\$168,987
Per Capita Revenues:	\$57	\$159	\$108
Per Capita Expenditures:	\$42	\$155	\$98
Revenues over/under Expenditures:	\$14,169	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	429.45%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$172,569	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$182	\$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:	\$155,298	\$107,633	\$0
Per Capita Debt:	\$163	\$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:	Westville Area Fire Protection District		
Unit Code:	092/080/06	County:	Vermilion
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$207,100		
Equalized Assessed Valuation:	\$62,963,496		
Population:	10,000		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$20,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$379,164	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$38	\$222	\$124
Revenues During FY 24:	\$222,638	\$252,958	\$189,725
Expenditures During FY 24:	\$218,989	\$234,666	\$168,987
Per Capita Revenues:	\$22	\$159	\$108
Per Capita Expenditures:	\$22	\$155	\$98
Revenues over/under Expenditures:	\$3,649	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	174.81%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$382,813	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$38	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$28,041	\$0
Total Unrestricted Net Assets:	\$382,813	\$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:	\$67,307	\$107,633	\$0
Per Capita Debt:	\$7	\$56	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wheatfield Twp Fire Protection District														
Unit Code:	014/120/06	County:	Clinton												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$170,822														
Equalized Assessed Valuation:	\$18,689,197														
Population:	438														
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:	\$51,868	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$118	\$222	\$124
Revenues During FY 24:	\$53,189	\$252,958	\$189,725
Expenditures During FY 24:	\$25,215	\$234,666	\$168,987
Per Capita Revenues:	\$121	\$159	\$108
Per Capita Expenditures:	\$58	\$155	\$98
Revenues over/under Expenditures:	\$27,974	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	316.64%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$79,842	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$182	\$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:	\$85,988	\$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:	White Hall Fire Protection District											
Unit Code:	031/035/06	County:	Greene									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$114,500											
Equalized Assessed Valuation:	\$58,279,700											
Population:	2,900											
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;">\$19,891</td> </tr> </table>			Full Time:			Part Time:	19		Salaries Paid:	\$19,891	
Full Time:												
Part Time:	19											
Salaries Paid:	\$19,891											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$196,507	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$68	\$222	\$124
Revenues During FY 24:	\$119,438	\$252,958	\$189,725
Expenditures During FY 24:	\$142,336	\$234,666	\$168,987
Per Capita Revenues:	\$41	\$159	\$108
Per Capita Expenditures:	\$49	\$155	\$98
Revenues over/under Expenditures:	(\$22,898)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	121.97%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$173,609	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$60	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$173,609	\$128,344	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$18,121	\$107,633	\$0
Per Capita Debt:	\$6	\$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:	Williamsfield Fire Protection District		
Unit Code:	048/130/06	County:	Knox
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$953,520		
Equalized Assessed Valuation:	\$99,837,718		
Population:	1,300		
Employees:			
	Full Time:		
	Part Time:	43	
	Salaries Paid:	\$61,451	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$495,215	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$381	\$222	\$124
Revenues During FY 24:	\$512,463	\$252,958	\$189,725
Expenditures During FY 24:	\$514,533	\$234,666	\$168,987
Per Capita Revenues:	\$394	\$159	\$108
Per Capita Expenditures:	\$396	\$155	\$98
Revenues over/under Expenditures:	(\$2,070)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	95.84%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$493,145	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$379	\$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:	\$38,378	\$28,041	\$0
Total Unrestricted Net Assets:	\$454,767	\$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:	\$445,107	\$107,633	\$0
Per Capita Debt:	\$342	\$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:	Williamson Co Fire Protection District		
Unit Code:	100/080/06	County:	Williamson
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,509,975		
Equalized Assessed Valuation:	\$348,648,868		
Population:	29,000		
Employees:			
Full Time:		5	
Part Time:		3	
Salaries Paid:	\$400,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,271,380	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$44	(\$1,213)	\$164
Revenues During FY 24:	\$1,305,640	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,345,956	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$45	\$18,824	\$313
Per Capita Expenditures:	\$46	\$20,953	\$290
Revenues over/under Expenditures:	(\$40,316)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	91.46%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,231,064	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$42	(\$3,361)	\$183

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$1,231,064	(\$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:	\$1,763,770	\$5,524,263	\$419,193
Per Capita Debt:	\$61	\$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:	Williamsville Fire Protection District		
Unit Code:	083/220/06	County:	Sangamon
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,382,425		
Equalized Assessed Valuation:	\$74,474,997		
Population:	3,400		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$29,326	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$262,272	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$77	\$222	\$124
Revenues During FY 24:	\$432,740	\$252,958	\$189,725
Expenditures During FY 24:	\$349,364	\$234,666	\$168,987
Per Capita Revenues:	\$127	\$159	\$108
Per Capita Expenditures:	\$103	\$155	\$98
Revenues over/under Expenditures:	\$83,376	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	255.65%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$893,159	\$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:	\$186,416	\$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:	\$158,933	\$107,633	\$0
Per Capita Debt:	\$47	\$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:	Wilmington Fire Protection District		
Unit Code:	099/150/06	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,025,564		
Equalized Assessed Valuation:	\$278,987,309		
Population:	15,000		
Employees:			
Full Time:	18		
Part Time:	17		
Salaries Paid:	\$1,590,838		

Blended Component Units
Number Submitted = 1
Wilmington Fire Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,283,658	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$419	(\$1,213)	\$164
Revenues During FY 24:	\$4,057,778	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,337,543	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$271	\$18,824	\$313
Per Capita Expenditures:	\$289	\$20,953	\$290
Revenues over/under Expenditures:	(\$279,765)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	141.41%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$6,133,893	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$409	(\$3,361)	\$183
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,184	\$0
Total Unreserved Funds:	\$0	\$56,136	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,228,967	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$4,904,926	(\$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:	Win-Bur-Sew Fire Protection District		
Unit Code:	101/120/06	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,335,483		
Equalized Assessed Valuation:	\$164,420,640		
Population:	2,940		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$229,942	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$885,648	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$301	(\$1,213)	\$164
Revenues During FY 24:	\$1,524,962	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,628,219	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$519	\$18,824	\$313
Per Capita Expenditures:	\$554	\$20,953	\$290
Revenues over/under Expenditures:	(\$103,257)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	48.05%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$782,391	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$266	(\$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:	\$483,132	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$250,191)	(\$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:	\$1,402,300	\$5,524,263	\$419,193
Per Capita Debt:	\$477	\$229	\$53
General Obligation Debt over EAV:	0.76%	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:	Windsor Fire Protection District		
Unit Code:	086/040/06	County:	Shelby
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$83,215		
Equalized Assessed Valuation:	\$65,964,459		
Population:	2,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$338,075	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$154	\$222	\$124
Revenues During FY 24:	\$101,470	\$252,958	\$189,725
Expenditures During FY 24:	\$31,173	\$234,666	\$168,987
Per Capita Revenues:	\$46	\$159	\$108
Per Capita Expenditures:	\$14	\$155	\$98
Revenues over/under Expenditures:	\$70,297	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	1,310.02%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$408,372	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$186	\$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:	\$408,371	\$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:	Windsor Park Fire Protection District														
Unit Code:	010/160/06	County:	Champaign												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$20,464														
Equalized Assessed Valuation:	\$13,274,920														
Population:	450														
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:	\$9,978	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$22	\$222	\$124
Revenues During FY 24:	\$20,283	\$252,958	\$189,725
Expenditures During FY 24:	\$20,464	\$234,666	\$168,987
Per Capita Revenues:	\$45	\$159	\$108
Per Capita Expenditures:	\$45	\$155	\$98
Revenues over/under Expenditures:	(\$181)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	47.87%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$9,797	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$22	\$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:	Winfield Fire Protection District		
Unit Code:	022/230/06	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,926,742		
Equalized Assessed Valuation:	\$741,476,475		
Population:	32,000		
Employees:			
Full Time:	22		
Part Time:	3		
Salaries Paid:	\$2,384,824		

Blended Component Units
Number Submitted = 1 Pension Trust

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,137,572	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$98	(\$1,213)	\$164
Revenues During FY 24:	\$6,319,457	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$4,786,156	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$197	\$18,824	\$313
Per Capita Expenditures:	\$150	\$20,953	\$290
Revenues over/under Expenditures:	\$1,533,301	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	97.59%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$4,670,873	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$146	(\$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:	\$685,834	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$4,422,362	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,305,000	\$5,524,263	\$419,193
Per Capita Debt:	\$228	\$229	\$53
General Obligation Debt over EAV:	0.99%	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:	Winnebago County #1 Fire Protection District		
Unit Code:	101/130/06	County:	Winnebago
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,600,050		
Equalized Assessed Valuation:	\$147,463,732		
Population:	4,984		
Employees:			
Full Time:	1		
Part Time:	46		
Salaries Paid:	\$109,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,369,257	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$475	(\$1,213)	\$164
Revenues During FY 24:	\$1,070,854	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$880,412	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$215	\$18,824	\$313
Per Capita Expenditures:	\$177	\$20,953	\$290
Revenues over/under Expenditures:	\$190,442	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	290.74%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,559,699	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$514	(\$3,361)	\$183

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$331,523	\$20,184	\$0
Total Unreserved Funds:	\$2,228,176	\$56,136	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$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:	Winslow Fire Protection District														
Unit Code:	089/100/06	County:	Stephenson												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$121,600														
Equalized Assessed Valuation:	\$26,917,537														
Population:	831														
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:	\$109,851	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$132	\$222	\$124
Revenues During FY 24:	\$122,581	\$252,958	\$189,725
Expenditures During FY 24:	\$50,593	\$234,666	\$168,987
Per Capita Revenues:	\$148	\$159	\$108
Per Capita Expenditures:	\$61	\$155	\$98
Revenues over/under Expenditures:	\$71,988	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	359.42%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$181,839	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$219	\$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:	\$60,607	\$28,041	\$0
Total Unrestricted Net Assets:	\$121,230	\$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:	Winthrop Harbor Fire Protection District		
Unit Code:	049/160/06	County:	Lake
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$82,000		
Equalized Assessed Valuation:	\$33,301,924		
Population:	1,347		
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:	\$127,863	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$95	\$222	\$124
Revenues During FY 24:	\$84,430	\$252,958	\$189,725
Expenditures During FY 24:	\$80,783	\$234,666	\$168,987
Per Capita Revenues:	\$63	\$159	\$108
Per Capita Expenditures:	\$60	\$155	\$98
Revenues over/under Expenditures:	\$3,647	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	162.79%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$131,510	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$98	\$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:	Wonder Lake Fire Protection District		
Unit Code:	063/130/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,104,130		
Equalized Assessed Valuation:	\$295,761,455		
Population:	5,196		
Employees:			
	Full Time:		
	Part Time:	42	
	Salaries Paid:	\$720,722	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$979,877	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$189	(\$1,213)	\$164
Revenues During FY 24:	\$1,924,195	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$1,506,283	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$370	\$18,824	\$313
Per Capita Expenditures:	\$290	\$20,953	\$290
Revenues over/under Expenditures:	\$417,912	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	92.80%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$1,397,789	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$269	(\$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:	\$732,883	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$664,906	(\$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:	Wood Dale Fire Protection District		
Unit Code:	022/240/06	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,739,269		
Equalized Assessed Valuation:	\$820,785,702		
Population:	13,292		
Employees:			
	Full Time:	27	
	Part Time:		
	Salaries Paid:	\$3,256,164	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,364,333	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$103	(\$1,213)	\$164
Revenues During FY 24:	\$9,519,470	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$8,080,272	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$716	\$18,824	\$313
Per Capita Expenditures:	\$608	\$20,953	\$290
Revenues over/under Expenditures:	\$1,439,198	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	33.77%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,728,531	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$205	(\$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:	\$2,513,845	\$990,723	\$231,483
Total Unrestricted Net Assets:	(\$47,524,935)	(\$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:	\$40,295,418	\$5,524,263	\$419,193
Per Capita Debt:	\$3,032	\$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:	Woodland Fire Protection District											
Unit Code:	038/200/06	County:	Iroquois									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$136,576											
Equalized Assessed Valuation:	\$24,686,955											
Population:	1,000											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: center;">15</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: center;">\$8,014</td> </tr> </table>			Full Time:			Part Time:	15		Salaries Paid:	\$8,014	
Full Time:												
Part Time:	15											
Salaries Paid:	\$8,014											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$519,654	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$520	\$222	\$124
Revenues During FY 24:	\$94,923	\$252,958	\$189,725
Expenditures During FY 24:	\$238,467	\$234,666	\$168,987
Per Capita Revenues:	\$95	\$159	\$108
Per Capita Expenditures:	\$238	\$155	\$98
Revenues over/under Expenditures:	(\$143,544)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	157.72%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$376,110	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$376	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$109,962	\$31,474	\$0
Total Unreserved Funds:	\$266,148	\$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:	Woodlawn Fire Protection District														
Unit Code:	041/030/06	County:	Jefferson												
Fiscal Year End:	12/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$86,000														
Equalized Assessed Valuation:	\$32,997,729														
Population:	698														
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:	\$75,679	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$108	\$222	\$124
Revenues During FY 24:	\$100,909	\$252,958	\$189,725
Expenditures During FY 24:	\$85,863	\$234,666	\$168,987
Per Capita Revenues:	\$145	\$159	\$108
Per Capita Expenditures:	\$123	\$155	\$98
Revenues over/under Expenditures:	\$15,046	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	105.66%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$90,725	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$130	\$230	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,193	\$28,041	\$0
Total Unrestricted Net Assets:	\$82,532	\$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:	\$67,738	\$107,633	\$0
Per Capita Debt:	\$97	\$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: Woodside #1 Fire Protection District

Unit Code: 083/240/06 **County:** Sangamon

Fiscal Year End: 5/31/2024

Accounting Method: Cash

Appropriation or Budget: \$211,020

Equalized Assessed Valuation: \$54,710,645

Population: 3,400

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Number Submitted = 1

Woodside #1 Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,000	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$2	\$222	\$124
Revenues During FY 24:	\$211,020	\$252,958	\$189,725
Expenditures During FY 24:	\$211,020	\$234,666	\$168,987
Per Capita Revenues:	\$62	\$159	\$108
Per Capita Expenditures:	\$62	\$155	\$98
Revenues over/under Expenditures:	\$0	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	2.84%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$6,000	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$2	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$6,000	\$128,344	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Woodson Fire Protection District														
Unit Code:	069/030/06	County:	Morgan												
Fiscal Year End:	7/31/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$171,000														
Equalized Assessed Valuation:	\$37,118,681														
Population:	486														
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:	\$82,471	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$170	\$222	\$124
Revenues During FY 24:	\$75,083	\$252,958	\$189,725
Expenditures During FY 24:	\$92,911	\$234,666	\$168,987
Per Capita Revenues:	\$154	\$159	\$108
Per Capita Expenditures:	\$191	\$155	\$98
Revenues over/under Expenditures:	(\$17,828)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	69.58%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$64,643	\$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:	\$64,643	\$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:	Woodstock Fire/Rescue Fire Protection District		
Unit Code:	063/140/06	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,277,025		
Equalized Assessed Valuation:	\$1,001,016,060		
Population:	25,750		
Employees:			
Full Time:	48		
Part Time:	29		
Salaries Paid:	\$6,177,377		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,587,941	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$101	(\$1,213)	\$164
Revenues During FY 24:	\$11,958,748	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$12,133,870	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$464	\$18,824	\$313
Per Capita Expenditures:	\$471	\$20,953	\$290
Revenues over/under Expenditures:	(\$175,122)	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	19.93%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,417,819	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$94	(\$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:	(\$15,229,246)	(\$1,727,077)	\$798,338

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,052,753	\$5,524,263	\$419,193
Per Capita Debt:	\$274	\$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:	Worden Fire Protection District		
Unit Code:	057/200/06	County:	Madison
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$250,000		
Equalized Assessed Valuation:	\$25,000,000		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$2,144		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$392,469	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$196	\$222	\$124
Revenues During FY 24:	\$258,979	\$252,958	\$189,725
Expenditures During FY 24:	\$249,154	\$234,666	\$168,987
Per Capita Revenues:	\$129	\$159	\$108
Per Capita Expenditures:	\$125	\$155	\$98
Revenues over/under Expenditures:	\$9,825	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	161.46%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$402,294	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$201	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$402,294	\$128,344	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wyamet Fire Protection District		
Unit Code:	006/160/06	County:	Bureau
Fiscal Year End:	5/5/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$929,157		
Equalized Assessed Valuation:	\$38,365,914		
Population:	886		
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:	\$929,154	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$1,049	\$222	\$124
Revenues During FY 24:	\$264,009	\$252,958	\$189,725
Expenditures During FY 24:	\$374,009	\$234,666	\$168,987
Per Capita Revenues:	\$298	\$159	\$108
Per Capita Expenditures:	\$422	\$155	\$98
Revenues over/under Expenditures:	(\$110,000)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	219.02%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$819,154	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$925	\$230	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$31,474	\$0
Total Unreserved Funds:	\$819,158	\$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:	Wyoming Fire Protection District		
Unit Code:	087/040/06	County:	Stark
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$661,100		
Equalized Assessed Valuation:	\$86,800,596		
Population:	2,197		
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:	\$501,744	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$228	\$222	\$124
Revenues During FY 24:	\$377,560	\$252,958	\$189,725
Expenditures During FY 24:	\$413,385	\$234,666	\$168,987
Per Capita Revenues:	\$172	\$159	\$108
Per Capita Expenditures:	\$188	\$155	\$98
Revenues over/under Expenditures:	(\$35,825)	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	112.71%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$465,919	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$212	\$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:	\$465,919	\$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:	Xenia Fire Protection District		
Unit Code:	013/010/06	County:	Clay
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$224,550		
Equalized Assessed Valuation:	\$29,466,320		
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:	\$223,569	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$149	\$222	\$124
Revenues During FY 24:	\$120,245	\$252,958	\$189,725
Expenditures During FY 24:	\$77,039	\$234,666	\$168,987
Per Capita Revenues:	\$80	\$159	\$108
Per Capita Expenditures:	\$51	\$155	\$98
Revenues over/under Expenditures:	\$43,206	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	346.29%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$266,775	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$178	\$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:	\$143,532	\$28,041	\$0
Total Unrestricted Net Assets:	\$123,243	\$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: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **Dupage**

Fiscal Year End: **6/30/2024**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,044,614**

Equalized Assessed Valuation: **\$351,093,970**

Population: **10,000**

Employees:

 Full Time: **3**

 Part Time: **58**

 Salaries Paid: **\$1,879,555**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,614,840	\$3,749,268	\$2,233,912
Per Capita Beginning Fund Balance:	\$161	(\$1,213)	\$164
Revenues During FY 24:	\$3,621,484	\$6,208,155	\$3,705,156
Expenditures During FY 24:	\$3,050,746	\$5,602,398	\$3,273,317
Per Capita Revenues:	\$362	\$18,824	\$313
Per Capita Expenditures:	\$305	\$20,953	\$290
Revenues over/under Expenditures:	\$570,738	\$605,758	\$356,909
Ratio of Fund Balance to Expenditures:	68.36%	91.50%	70.43%
Ending Fund Balance for FY 24:	\$2,085,578	\$3,984,927	\$2,493,932
Per Capita Ending Fund Balance:	\$209	(\$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:	\$133,389	\$990,723	\$231,483
Total Unrestricted Net Assets:	\$2,092,193	(\$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:	\$1,924,795	\$5,524,263	\$419,193
Per Capita Debt:	\$192	\$229	\$53
General Obligation Debt over EAV:	0.46%	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:	Yorkfield Fire Protection District														
Unit Code:	016/360/06	County:	Cook												
Fiscal Year End:	5/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$438,900														
Equalized Assessed Valuation:	\$62,338,564														
Population:	700														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; 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:	\$185,109	\$351,472	\$217,077
Per Capita Beginning Fund Balance:	\$264	\$222	\$124
Revenues During FY 24:	\$277,488	\$252,958	\$189,725
Expenditures During FY 24:	\$249,414	\$234,666	\$168,987
Per Capita Revenues:	\$396	\$159	\$108
Per Capita Expenditures:	\$356	\$155	\$98
Revenues over/under Expenditures:	\$28,074	\$18,292	\$15,104
Ratio of Fund Balance to Expenditures:	85.47%	235.73%	150.35%
Ending Fund Balance for FY 24:	\$213,183	\$372,040	\$227,636
Per Capita Ending Fund Balance:	\$305	\$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