

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dallas City Park District		
Unit Code:	034/020/12	County:	Hancock
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,275		
Equalized Assessed Valuation:	\$75,000,000		
Population:	945		
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 20:	\$27,881	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$30	\$73	\$37
Revenues During FY 20:	\$15,062	\$215,715	\$135,620
Expenditures During FY 20:	\$10,274	\$213,789	\$124,060
Per Capita Revenues:	\$16	\$75	\$47
Per Capita Expenditures:	\$11	\$71	\$46
Revenues over/under Expenditures:	\$4,788	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	317.98%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$32,669	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$35	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



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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 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Darien Park District		
Unit Code:	022/065/12	County:	Dupage
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,675,822		
Equalized Assessed Valuation:	\$889,817,758		
Population:	22,086		
Employees:			
Full Time:		16	
Part Time:		45	
Salaries Paid:		\$1,552,697	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,861,547	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$84	\$152	\$100
Revenues During FY 20:	\$2,897,310	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$2,633,263	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$131	\$240	\$176
Per Capita Expenditures:	\$119	\$228	\$166
Revenues over/under Expenditures:	\$264,047	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	80.72%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$2,125,594	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$96	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$421,792	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$2,740,210	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



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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 20:	\$12,092,425	\$8,424,385	\$4,628,059
Per Capita Debt:	\$548	\$310	\$210
General Obligation Debt over EAV:	1.12%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,321,953	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$60	\$42	\$0
Revenues During FY 20:	\$2,300,619	\$395,449	\$0
Expenditures During FY 20:	\$2,016,808	\$428,604	\$0
Per Capita Revenues:	\$104	\$17	\$0
Per Capita Expenses:	\$91	\$17	\$0
Operating Income (loss):	\$283,811	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	79.62%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$1,605,764	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$73	\$39	\$0

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Decatur Park District		
Unit Code:	055/010/12	County:	Macon
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,863,474		
Equalized Assessed Valuation:	\$813,572,497		
Population:	70,746		
Employees:			
Full Time:	94		
Part Time:	25		
Salaries Paid:	\$5,901,944		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,198,067	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$116	\$152	\$100
Revenues During FY 20:	\$11,942,107	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$12,232,659	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$169	\$240	\$176
Per Capita Expenditures:	\$173	\$228	\$166
Revenues over/under Expenditures:	(\$290,552)	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	64.92%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$7,942,027	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$112	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,345,461	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$3,679,746	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$19,529,128	\$8,424,385	\$4,628,059
Per Capita Debt:	\$276	\$310	\$210
General Obligation Debt over EAV:	0.56%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Deerfield Park District		
Unit Code:	049/020/12	County:	Lake
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,083,954		
Equalized Assessed Valuation:	\$1,415,657,800		
Population:	18,646		
Employees:			
Full Time:		50	
Part Time:		599	
Salaries Paid:		\$4,818,025	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,730,656	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$307	\$152	\$100
Revenues During FY 20:	\$11,950,796	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$11,424,085	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$641	\$240	\$176
Per Capita Expenditures:	\$613	\$228	\$166
Revenues over/under Expenditures:	\$526,711	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	53.76%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$6,142,141	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$329	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$713,011	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,360,779	\$2,386,132	\$1,408,791

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$565,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$30	\$310	\$210
General Obligation Debt over EAV:	0.04%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$232,690	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$12	\$42	\$0
Revenues During FY 20:	\$145,598	\$395,449	\$0
Expenditures During FY 20:	\$232,712	\$428,604	\$0
Per Capita Revenues:	\$8	\$17	\$0
Per Capita Expenses:	\$12	\$17	\$0
Operating Income (loss):	(\$87,114)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dekalb Park District
Unit Code:	019/010/12
County:	Dekalb
Fiscal Year End:	2/28/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$8,170,555
Equalized Assessed Valuation:	\$586,932,070
Population:	44,030
Employees:	
Full Time:	24
Part Time:	179
Salaries Paid:	\$1,831,806

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,857,406	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$65	\$152	\$100
Revenues During FY 20:	\$4,328,438	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$4,055,219	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$98	\$240	\$176
Per Capita Expenditures:	\$92	\$228	\$166
Revenues over/under Expenditures:	\$273,219	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	76.25%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$3,092,275	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$70	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,769,168	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$227,036	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,143,621	\$8,424,385	\$4,628,059
Per Capita Debt:	\$71	\$310	\$210
General Obligation Debt over EAV:	0.22%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Delavan Twp Park District		
Unit Code:	090/010/12	County:	Tazewell
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$139,437		
Equalized Assessed Valuation:	\$36,375,578		
Population:	2,081		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$13,717		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$35,918	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$17	\$73	\$37
Revenues During FY 20:	\$75,501	\$215,715	\$135,620
Expenditures During FY 20:	\$51,070	\$213,789	\$124,060
Per Capita Revenues:	\$36	\$75	\$47
Per Capita Expenditures:	\$25	\$71	\$46
Revenues over/under Expenditures:	\$24,431	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	118.17%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$60,349	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$29	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,349	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Des Plaines Park District		
Unit Code:	016/190/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,582,812		
Equalized Assessed Valuation:	\$1,946,244,221		
Population:	58,364		
Employees:			
Full Time:	43		
Part Time:	555		
Salaries Paid:	\$4,778,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,951,762	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$153	\$152	\$100
Revenues During FY 20:	\$9,670,714	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$9,696,824	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$166	\$240	\$176
Per Capita Expenditures:	\$166	\$228	\$166
Revenues over/under Expenditures:	(\$26,110)	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	83.87%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$8,133,046	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$139	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,729,723	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$8,193,799	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$12,164,712	\$8,424,385	\$4,628,059
Per Capita Debt:	\$208	\$310	\$210
General Obligation Debt over EAV:	0.38%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,264,959	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$159	\$42	\$0
Revenues During FY 20:	\$2,880,361	\$395,449	\$0
Expenditures During FY 20:	\$2,984,508	\$428,604	\$0
Per Capita Revenues:	\$49	\$17	\$0
Per Capita Expenses:	\$51	\$17	\$0
Operating Income (loss):	(\$104,147)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	327.56%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$9,776,118	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$168	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dieterich Park District		
Unit Code:	025/030/12	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,500		
Equalized Assessed Valuation:	\$13,108,143		
Population:	607		
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 20:	\$28,470	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$47	\$73	\$37
Revenues During FY 20:	\$14,091	\$215,715	\$135,620
Expenditures During FY 20:	\$16,445	\$213,789	\$124,060
Per Capita Revenues:	\$23	\$75	\$47
Per Capita Expenditures:	\$27	\$71	\$46
Revenues over/under Expenditures:	(\$2,354)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	158.81%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$26,116	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$43	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dixon Park District
Unit Code:	052/010/12
County:	Lee
Fiscal Year End:	3/31/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,034,650
Equalized Assessed Valuation:	\$185,174,185
Population:	20,202
Employees:	
Full Time:	6
Part Time:	15
Salaries Paid:	\$477,210

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$924,627	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$46	\$152	\$100
Revenues During FY 20:	\$1,059,570	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$1,036,389	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$52	\$240	\$176
Per Capita Expenditures:	\$51	\$228	\$166
Revenues over/under Expenditures:	\$23,181	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	73.60%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$762,808	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$38	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$472,116	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$228,160	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$497,234	\$8,424,385	\$4,628,059
Per Capita Debt:	\$25	\$310	\$210
General Obligation Debt over EAV:	0.10%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dolton Park District		
Unit Code:	016/200/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,663,387		
Equalized Assessed Valuation:	\$186,511,663		
Population:	22,127		
Employees:			
Full Time:		10	
Part Time:		27	
Salaries Paid:		\$552,673	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$2,271,298)	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	(\$103)	\$152	\$100
Revenues During FY 20:	\$1,488,757	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$1,489,781	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$67	\$240	\$176
Per Capita Expenditures:	\$67	\$228	\$166
Revenues over/under Expenditures:	(\$1,024)	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	(157.61%)	71.96%	65.25%
Ending Fund Balance for FY 20:	(\$2,348,060)	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	(\$106)	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,193,319	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$4,139,339)	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,407,630	\$8,424,385	\$4,628,059
Per Capita Debt:	\$64	\$310	\$210
General Obligation Debt over EAV:	0.58%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Douglas Park District		
Unit Code:	038/010/12	County:	Iroquois
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$167,264		
Equalized Assessed Valuation:	\$43,785,498		
Population:	2,240		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$13,576		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$32,869	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$15	\$73	\$37
Revenues During FY 20:	\$87,957	\$215,715	\$135,620
Expenditures During FY 20:	\$77,351	\$213,789	\$124,060
Per Capita Revenues:	\$39	\$75	\$47
Per Capita Expenditures:	\$35	\$71	\$46
Revenues over/under Expenditures:	\$10,606	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	56.20%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$43,475	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$19	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$119,364	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Downers Grove Park District		
Unit Code:	022/070/12	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,167,761		
Equalized Assessed Valuation:	\$2,560,032,353		
Population:	49,387		
Employees:			
Full Time:		56	
Part Time:		84	
Salaries Paid:		\$4,629,275	

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 20:	\$5,033,071	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$102	\$152	\$100
Revenues During FY 20:	\$10,032,737	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$8,499,896	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$203	\$240	\$176
Per Capita Expenditures:	\$172	\$228	\$166
Revenues over/under Expenditures:	\$1,532,841	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	63.38%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$5,387,076	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$109	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,906,647	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,989,953	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$14,778,296	\$8,424,385	\$4,628,059
Per Capita Debt:	\$299	\$310	\$210
General Obligation Debt over EAV:	0.34%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,395,284	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$49	\$42	\$0
Revenues During FY 20:	\$1,422,156	\$395,449	\$0
Expenditures During FY 20:	\$963,205	\$428,604	\$0
Per Capita Revenues:	\$29	\$17	\$0
Per Capita Expenses:	\$20	\$17	\$0
Operating Income (loss):	\$458,951	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	287.14%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$2,765,790	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$56	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dundee Park District		
Unit Code:	045/040/12	County:	Kane
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,266,986		
Equalized Assessed Valuation:	\$1,836,438.096		
Population:	64,167		
Employees:			
Full Time:	67		
Part Time:	750		
Salaries Paid:	\$7,689,785		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,117,889	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$49	\$152	\$100
Revenues During FY 20:	\$11,843,107	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$10,651,789	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$185	\$240	\$176
Per Capita Expenditures:	\$166	\$228	\$166
Revenues over/under Expenditures:	\$1,191,318	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	7.10%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$756,563	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$12	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,594,249	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$2,553,503)	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$19,818,113	\$8,424,385	\$4,628,059
Per Capita Debt:	\$309	\$310	\$210
General Obligation Debt over EAV:	0.11%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,684,417	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$104	\$42	\$0
Revenues During FY 20:	\$3,014,535	\$395,449	\$0
Expenditures During FY 20:	\$3,882,595	\$428,604	\$0
Per Capita Revenues:	\$47	\$17	\$0
Per Capita Expenses:	\$61	\$17	\$0
Operating Income (loss):	(\$868,060)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	242.50%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$9,415,175	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$147	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dunleith Park District		
Unit Code:	043/015/12	County:	Jo Daviess
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$304,970		
Equalized Assessed Valuation:	\$86,586,585		
Population:	1,704		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$52,681		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$100,117	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$59	\$73	\$37
Revenues During FY 20:	\$113,424	\$215,715	\$135,620
Expenditures During FY 20:	\$142,443	\$213,789	\$124,060
Per Capita Revenues:	\$67	\$75	\$47
Per Capita Expenditures:	\$84	\$71	\$46
Revenues over/under Expenditures:	(\$29,019)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	49.91%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$71,098	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$42	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,781	\$101,221	\$0
Total Unrestricted Net Assets:	\$57,622	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$862,000	\$237,832	\$0
Per Capita Debt:	\$506	\$54	\$0
General Obligation Debt over EAV:	1.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East St. Louis Park District		
Unit Code:	088/010/12	County:	St. Clair
Fiscal Year End:	2/28/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,332,000		
Equalized Assessed Valuation:	\$170,067,528		
Population:	60,000		
Employees:			
Full Time:		4	
Part Time:		48	
Salaries Paid:		\$447,393	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$259,565	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$4	\$73	\$37
Revenues During FY 20:	\$782,758	\$215,715	\$135,620
Expenditures During FY 20:	\$1,073,311	\$213,789	\$124,060
Per Capita Revenues:	\$13	\$75	\$47
Per Capita Expenditures:	\$18	\$71	\$46
Revenues over/under Expenditures:	(\$290,553)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	(2.89%)	137.93%	85.77%
Ending Fund Balance for FY 20:	(\$30,988)	\$185,471	\$86,470
Per Capita Ending Fund Balance:	(\$1)	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,179,929	\$101,221	\$0
Total Unrestricted Net Assets:	(\$1,210,917)	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$473,187	\$237,832	\$0
Per Capita Debt:	\$8	\$54	\$0
General Obligation Debt over EAV:	0.06%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Easton Park District		
Unit Code:	060/025/12	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,109		
Equalized Assessed Valuation:	\$25,161,688		
Population:	360		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$26,371	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$73	\$73	\$37
Revenues During FY 20:	\$21,943	\$215,715	\$135,620
Expenditures During FY 20:	\$18,404	\$213,789	\$124,060
Per Capita Revenues:	\$61	\$75	\$47
Per Capita Expenditures:	\$51	\$71	\$46
Revenues over/under Expenditures:	\$3,539	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	162.52%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$29,910	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$83	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$3,539	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edinburg Park District		
Unit Code:	011/015/12	County:	Christian
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$88,050		
Equalized Assessed Valuation:	\$64,719,197		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$79,988	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$80	\$73	\$37
Revenues During FY 20:	\$57,748	\$215,715	\$135,620
Expenditures During FY 20:	\$63,397	\$213,789	\$124,060
Per Capita Revenues:	\$58	\$75	\$47
Per Capita Expenditures:	\$63	\$71	\$46
Revenues over/under Expenditures:	(\$5,649)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	117.26%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$74,339	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$74	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$74,339	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Effingham Park District		
Unit Code:	025/010/12	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,611,658		
Equalized Assessed Valuation:	\$295,011,677		
Population:	12,500		
Employees:			
Full Time:	8		
Part Time:	80		
Salaries Paid:	\$615,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,010,866	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$161	\$152	\$100
Revenues During FY 20:	\$2,781,284	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$2,390,413	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$223	\$240	\$176
Per Capita Expenditures:	\$191	\$228	\$166
Revenues over/under Expenditures:	\$390,871	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	99.13%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$2,369,695	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$190	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$659,138	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,699,642	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$4,927,758	\$8,424,385	\$4,628,059
Per Capita Debt:	\$394	\$310	\$210
General Obligation Debt over EAV:	0.21%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Elba-Salem Park District														
Unit Code:	048/010/12	County:	Knox												
Fiscal Year End:	6/30/2020														
Accounting Method:	Cash														
Appropriation or Budget:	\$65,100														
Equalized Assessed Valuation:	\$36,219,718														
Population:	1,271														
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 20:	\$116,023	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$91	\$73	\$37
Revenues During FY 20:	\$32,873	\$215,715	\$135,620
Expenditures During FY 20:	\$26,018	\$213,789	\$124,060
Per Capita Revenues:	\$26	\$75	\$47
Per Capita Expenditures:	\$20	\$71	\$46
Revenues over/under Expenditures:	\$6,855	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	472.28%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$122,878	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$97	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Eldorado-Raleigh Pleasure Park District		
Unit Code:	082/010/12	County:	Saline
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$604,690		
Equalized Assessed Valuation:	\$22,000,000		
Population:	4,800		
Employees:			
	Full Time:	3	
	Part Time:	11	
	Salaries Paid:	\$65,740	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$774,235	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$161	\$73	\$37
Revenues During FY 20:	\$277,132	\$215,715	\$135,620
Expenditures During FY 20:	\$514,086	\$213,789	\$124,060
Per Capita Revenues:	\$58	\$75	\$47
Per Capita Expenditures:	\$107	\$71	\$46
Revenues over/under Expenditures:	(\$236,954)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	104.51%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$537,281	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$112	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$334,163	\$101,221	\$0
Total Unrestricted Net Assets:	\$203,118	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$301,612	\$237,832	\$0
Per Capita Debt:	\$63	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elk Grove Park District		
Unit Code:	016/210/12	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,165,968		
Equalized Assessed Valuation:	\$1,942,415,575		
Population:	32,400		
Employees:			
Full Time:	77		
Part Time:	506		
Salaries Paid:	\$5,962,752		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,028,259	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$340	\$152	\$100
Revenues During FY 20:	\$14,719,038	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$12,079,259	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$454	\$240	\$176
Per Capita Expenditures:	\$373	\$228	\$166
Revenues over/under Expenditures:	\$2,639,779	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	80.87%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$9,768,038	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$301	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,152,690	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$10,862,686	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$6,160,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$190	\$310	\$210
General Obligation Debt over EAV:	0.32%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elmhurst Park District		
Unit Code:	022/080/12	County:	Dupage
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,347,348		
Equalized Assessed Valuation:	\$2,711,330,921		
Population:	45,556		
Employees:			
Full Time:	81		
Part Time:	481		
Salaries Paid:	\$5,987,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,561,293	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$188	\$152	\$100
Revenues During FY 20:	\$9,103,082	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$7,332,754	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$200	\$240	\$176
Per Capita Expenditures:	\$161	\$228	\$166
Revenues over/under Expenditures:	\$1,770,328	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	126.29%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$9,260,581	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$203	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,329,387	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$5,120,230	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$11,660,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$256	\$310	\$210
General Obligation Debt over EAV:	0.18%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,712,687	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$125	\$42	\$0
Revenues During FY 20:	\$1,756,626	\$395,449	\$0
Expenditures During FY 20:	\$3,138,367	\$428,604	\$0
Per Capita Revenues:	\$39	\$17	\$0
Per Capita Expenses:	\$69	\$17	\$0
Operating Income (loss):	(\$1,381,741)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	140.47%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$4,408,486	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$97	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Emden Park District		
Unit Code:	054/017/12	County:	Logan
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,015		
Equalized Assessed Valuation:	\$3,754,430		
Population:	1,955		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$23,577	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$12	\$73	\$37
Revenues During FY 20:	\$31,479	\$215,715	\$135,620
Expenditures During FY 20:	\$35,372	\$213,789	\$124,060
Per Capita Revenues:	\$16	\$75	\$47
Per Capita Expenditures:	\$18	\$71	\$46
Revenues over/under Expenditures:	(\$3,893)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	55.65%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$19,684	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$10	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Evanston Lighthouse Park District		
Unit Code:	016/220/12	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$153,594		
Equalized Assessed Valuation:	\$184,306,559		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$46,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$106,178	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$21	\$73	\$37
Revenues During FY 20:	\$153,593	\$215,715	\$135,620
Expenditures During FY 20:	\$135,540	\$213,789	\$124,060
Per Capita Revenues:	\$31	\$75	\$47
Per Capita Expenditures:	\$27	\$71	\$46
Revenues over/under Expenditures:	\$18,053	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	91.66%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$124,231	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$25	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$106,178	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fairfield Park District		
Unit Code:	096/010/12	County:	Wayne
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,116,714		
Equalized Assessed Valuation:	\$43,030,753		
Population:	4,981		
Employees:			
Full Time:	6		
Part Time:	20		
Salaries Paid:	\$195,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$444,891	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$89	\$73	\$37
Revenues During FY 20:	\$456,294	\$215,715	\$135,620
Expenditures During FY 20:	\$439,798	\$213,789	\$124,060
Per Capita Revenues:	\$92	\$75	\$47
Per Capita Expenditures:	\$88	\$71	\$46
Revenues over/under Expenditures:	\$16,496	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	104.91%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$461,387	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$93	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,395	\$101,221	\$0
Total Unrestricted Net Assets:	\$520,274	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$200,041	\$237,832	\$0
Per Capita Debt:	\$40	\$54	\$0
General Obligation Debt over EAV:	0.41%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farmington Township Park District		
Unit Code:	029/020/12	County:	Fulton
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,000		
Equalized Assessed Valuation:	\$43,585,058		
Population:	3,400		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,000		

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 20:	\$70,228	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$21	\$73	\$37
Revenues During FY 20:	\$49,105	\$215,715	\$135,620
Expenditures During FY 20:	\$32,250	\$213,789	\$124,060
Per Capita Revenues:	\$14	\$75	\$47
Per Capita Expenditures:	\$9	\$71	\$46
Revenues over/under Expenditures:	\$16,855	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	270.02%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$87,083	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$26	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$87,082	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fifty-three Trails Estate Park District		
Unit Code:	022/085/12	County:	Dupage
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,104		
Equalized Assessed Valuation:	\$193,584,440		
Population:	290		
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 20:	\$0	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$0	\$73	\$37
Revenues During FY 20:	\$8,071	\$215,715	\$135,620
Expenditures During FY 20:	\$600	\$213,789	\$124,060
Per Capita Revenues:	\$28	\$75	\$47
Per Capita Expenditures:	\$2	\$71	\$46
Revenues over/under Expenditures:	\$7,471	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	1,245.17%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$7,471	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$26	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flagg-Rochelle Park District		
Unit Code:	071/010/12	County:	Ogle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,655,323		
Equalized Assessed Valuation:	\$258,311,951		
Population:	9,309		
Employees:			
Full Time:			10
Part Time:			16
Salaries Paid:			\$441,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$688,522	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$74	\$152	\$100
Revenues During FY 20:	\$968,866	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$906,289	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$104	\$240	\$176
Per Capita Expenditures:	\$97	\$228	\$166
Revenues over/under Expenditures:	\$62,577	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	82.88%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$751,099	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$81	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$277,518	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,198,918	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$15,647,297	\$8,424,385	\$4,628,059
Per Capita Debt:	\$1,681	\$310	\$210
General Obligation Debt over EAV:	5.86%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Flanagan #1 Park District		
Unit Code:	053/005/12	County:	Livingston
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$373,400		
Equalized Assessed Valuation:	\$41,014,463		
Population:	1,900		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$53,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$66,678	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$35	\$73	\$37
Revenues During FY 20:	\$246,830	\$215,715	\$135,620
Expenditures During FY 20:	\$255,672	\$213,789	\$124,060
Per Capita Revenues:	\$130	\$75	\$47
Per Capita Expenditures:	\$135	\$71	\$46
Revenues over/under Expenditures:	(\$8,842)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	22.62%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$57,836	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$30	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$449,201	\$237,832	\$0
Per Capita Debt:	\$236	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fon Du Lac Park District		
Unit Code:	090/020/12	County:	Tazewell
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,442,063		
Equalized Assessed Valuation:	\$460,530,962		
Population:	22,546		
Employees:			
Full Time:	25		
Part Time:	100		
Salaries Paid:	\$1,599,237		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,690,787	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$164	\$152	\$100
Revenues During FY 20:	\$3,601,680	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$3,395,290	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$160	\$240	\$176
Per Capita Expenditures:	\$151	\$228	\$166
Revenues over/under Expenditures:	\$206,390	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	117.62%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$3,993,698	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$177	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,970,787	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$2,267,542	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$4,628,059	\$8,424,385	\$4,628,059
Per Capita Debt:	\$205	\$310	\$210
General Obligation Debt over EAV:	0.00%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,718,165	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$121	\$42	\$0
Revenues During FY 20:	\$1,048,451	\$395,449	\$0
Expenditures During FY 20:	\$1,219,913	\$428,604	\$0
Per Capita Revenues:	\$47	\$17	\$0
Per Capita Expenses:	\$54	\$17	\$0
Operating Income (loss):	(\$171,462)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	220.38%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$2,688,429	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$119	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forest Park Park District		
Unit Code:	016/230/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,583,514		
Equalized Assessed Valuation:	\$347,400,121		
Population:	13,954		
Employees:			
Full Time:			11
Part Time:			18
Salaries Paid:			\$1,356,238

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,608,817	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$259	\$152	\$100
Revenues During FY 20:	\$3,997,727	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$3,296,697	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$286	\$240	\$176
Per Capita Expenditures:	\$236	\$228	\$166
Revenues over/under Expenditures:	\$701,030	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	140.03%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$4,616,457	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$331	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$587,651	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$2,586,790	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$5,194,140	\$8,424,385	\$4,628,059
Per Capita Debt:	\$372	\$310	\$210
General Obligation Debt over EAV:	0.06%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forest View Park District		
Unit Code:	016/240/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$354,999		
Equalized Assessed Valuation:	\$46,703,932		
Population:	668		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$67,692		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$349,583	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$523	\$73	\$37
Revenues During FY 20:	\$209,312	\$215,715	\$135,620
Expenditures During FY 20:	\$186,057	\$213,789	\$124,060
Per Capita Revenues:	\$313	\$75	\$47
Per Capita Expenditures:	\$279	\$71	\$46
Revenues over/under Expenditures:	\$23,255	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	200.39%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$372,838	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$558	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,635	\$101,221	\$0
Total Unrestricted Net Assets:	\$338,204	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forman Park District		
Unit Code:	060/015/12	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$245,000		
Equalized Assessed Valuation:	\$66,683,564		
Population:	3,200		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$67,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$56,353	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$18	\$73	\$37
Revenues During FY 20:	\$239,128	\$215,715	\$135,620
Expenditures During FY 20:	\$235,579	\$213,789	\$124,060
Per Capita Revenues:	\$75	\$75	\$47
Per Capita Expenditures:	\$74	\$71	\$46
Revenues over/under Expenditures:	\$3,549	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	25.43%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$59,902	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$19	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$59,902	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$21,000	\$237,832	\$0
Per Capita Debt:	\$7	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Foss Park District		
Unit Code:	049/030/12	County:	Lake
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,257,500		
Equalized Assessed Valuation:	\$264,884,579		
Population:	30,395		
Employees:			
	Full Time:	13	
	Part Time:	49	
	Salaries Paid:	\$1,081,365	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,146,359	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$38	\$152	\$100
Revenues During FY 20:	\$1,947,584	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$1,348,103	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$64	\$240	\$176
Per Capita Expenditures:	\$44	\$228	\$166
Revenues over/under Expenditures:	\$599,481	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	105.89%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,427,545	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$47	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$968,332	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$94,705	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,611,470	\$8,424,385	\$4,628,059
Per Capita Debt:	\$53	\$310	\$210
General Obligation Debt over EAV:	0.00%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,700,520	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$122	\$42	\$0
Revenues During FY 20:	\$682,324	\$395,449	\$0
Expenditures During FY 20:	\$1,189,989	\$428,604	\$0
Per Capita Revenues:	\$22	\$17	\$0
Per Capita Expenses:	\$39	\$17	\$0
Operating Income (loss):	(\$507,665)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	295.06%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$3,511,150	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$116	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,901,861		
Equalized Assessed Valuation:	\$4,746,836,817		
Population:	233,000		
Employees:			
	Full Time:	114	
	Part Time:	760	
	Salaries Paid:	\$8,613,447	

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$20,097,511	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$86	\$152	\$100
Revenues During FY 20:	\$22,964,567	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$22,264,844	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$99	\$240	\$176
Per Capita Expenditures:	\$96	\$228	\$166
Revenues over/under Expenditures:	\$699,723	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	84.27%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$18,762,842	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$81	\$157	\$100
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,132,884	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$19,805,670	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$30,322,253	\$8,424,385	\$4,628,059
Per Capita Debt:	\$130	\$310	\$210
General Obligation Debt over EAV:	0.44%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Frankfort Park District		
Unit Code:	028/020/12	County:	Franklin
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$534,200		
Equalized Assessed Valuation:	\$102,343,878		
Population:	7,953		
Employees:			
Full Time:	6		
Part Time:	18		
Salaries Paid:	\$256,764		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$502,463	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$63	\$73	\$37
Revenues During FY 20:	\$586,588	\$215,715	\$135,620
Expenditures During FY 20:	\$612,675	\$213,789	\$124,060
Per Capita Revenues:	\$74	\$75	\$47
Per Capita Expenditures:	\$77	\$71	\$46
Revenues over/under Expenditures:	(\$26,087)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	77.75%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$476,376	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$60	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,634	\$101,221	\$0
Total Unrestricted Net Assets:	\$337,318	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$438,600	\$237,832	\$0
Per Capita Debt:	\$55	\$54	\$0
General Obligation Debt over EAV:	0.43%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Park District		
Unit Code:	099/030/12	County:	Will
Fiscal Year End:	5/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,345,164		
Equalized Assessed Valuation:	\$802,655,039		
Population:	22,000		
Employees:			
	Full Time:		11
	Part Time:		58
	Salaries Paid:		\$951,654

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,865,666	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$85	\$152	\$100
Revenues During FY 20:	\$2,640,092	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$2,395,724	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$120	\$240	\$176
Per Capita Expenditures:	\$109	\$228	\$166
Revenues over/under Expenditures:	\$244,368	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	88.08%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$2,110,034	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$96	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,132,207	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$789,657	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,529,224	\$8,424,385	\$4,628,059
Per Capita Debt:	\$115	\$310	\$210
General Obligation Debt over EAV:	0.23%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$0	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$17	\$0
Operating Income (loss):	\$0	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Square Park District		
Unit Code:	099/035/12	County:	Will
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,594,577		
Equalized Assessed Valuation:	\$563,890,558		
Population:	18,500		
Employees:			
Full Time:	9		
Part Time:	74		
Salaries Paid:	\$1,357,926		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$406,391	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$22	\$152	\$100
Revenues During FY 20:	\$3,939,361	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$3,458,610	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$213	\$240	\$176
Per Capita Expenditures:	\$187	\$228	\$166
Revenues over/under Expenditures:	\$480,751	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	14.17%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$490,134	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$26	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$337,173	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$604,283)	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$4,055,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$219	\$310	\$210
General Obligation Debt over EAV:	0.72%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,912,682	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$211	\$42	\$0
Revenues During FY 20:	\$319,020	\$395,449	\$0
Expenditures During FY 20:	\$414,477	\$428,604	\$0
Per Capita Revenues:	\$17	\$17	\$0
Per Capita Expenses:	\$22	\$17	\$0
Operating Income (loss):	(\$95,457)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	920.74%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$3,816,258	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$206	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Park Park District		
Unit Code:	016/250/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,922,141		
Equalized Assessed Valuation:	\$611,210,391		
Population:	14,950		
Employees:			
Full Time:		22	
Part Time:		247	
Salaries Paid:		\$2,096,834	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,613,563	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$175	\$152	\$100
Revenues During FY 20:	\$3,329,934	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$2,828,696	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$223	\$240	\$176
Per Capita Expenditures:	\$189	\$228	\$166
Revenues over/under Expenditures:	\$501,238	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	107.41%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$3,038,265	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$203	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$946,886	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$3,571,732	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,122,534	\$8,424,385	\$4,628,059
Per Capita Debt:	\$75	\$310	\$210
General Obligation Debt over EAV:	0.17%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,265,482	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$352	\$42	\$0
Revenues During FY 20:	\$1,060,459	\$395,449	\$0
Expenditures During FY 20:	\$1,447,771	\$428,604	\$0
Per Capita Revenues:	\$71	\$17	\$0
Per Capita Expenses:	\$97	\$17	\$0
Operating Income (loss):	(\$387,312)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	342.23%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$4,954,706	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$331	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Township Park District		
Unit Code:	019/020/12	County:	DeKalb
Fiscal Year End:	4/1/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,700		
Equalized Assessed Valuation:	\$51,033,619		
Population:	2,520		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$16,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$14,514	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$6	\$73	\$37
Revenues During FY 20:	\$54,436	\$215,715	\$135,620
Expenditures During FY 20:	\$45,446	\$213,789	\$124,060
Per Capita Revenues:	\$22	\$75	\$47
Per Capita Expenditures:	\$18	\$71	\$46
Revenues over/under Expenditures:	\$8,990	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	51.72%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$23,504	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$9	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$23,504	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freeburg Park District														
Unit Code:	088/025/12	County:	St. Clair												
Fiscal Year End:	5/31/2020														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$199,075														
Equalized Assessed Valuation:	\$104,705.861														
Population:	4,354														
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 20:	\$346	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$0	\$73	\$37
Revenues During FY 20:	\$286,100	\$215,715	\$135,620
Expenditures During FY 20:	\$238,732	\$213,789	\$124,060
Per Capita Revenues:	\$66	\$75	\$47
Per Capita Expenditures:	\$55	\$71	\$46
Revenues over/under Expenditures:	\$47,368	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	19.99%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$47,714	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$11	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,357	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$340,000	\$237,832	\$0
Per Capita Debt:	\$78	\$54	\$0
General Obligation Debt over EAV:	0.32%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Freeport Park District		
Unit Code:	089/010/12	County:	Stephenson
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,899,830		
Equalized Assessed Valuation:	\$222,633,330		
Population:	23,775		
Employees:			
Full Time:		20	
Part Time:		10	
Salaries Paid:		\$1,479,107	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,064,734	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$129	\$152	\$100
Revenues During FY 20:	\$2,368,624	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$2,153,537	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$100	\$240	\$176
Per Capita Expenditures:	\$91	\$228	\$166
Revenues over/under Expenditures:	\$215,087	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	153.26%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$3,300,591	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$139	\$157	\$100

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,569,713	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$2,887,659	\$2,386,132	\$1,408,791

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$563,580	\$8,424,385	\$4,628,059
Per Capita Debt:	\$24	\$310	\$210
General Obligation Debt over EAV:	0.25%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,089,330	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$88	\$42	\$0
Revenues During FY 20:	\$787,156	\$395,449	\$0
Expenditures During FY 20:	\$892,775	\$428,604	\$0
Per Capita Revenues:	\$33	\$17	\$0
Per Capita Expenses:	\$38	\$17	\$0
Operating Income (loss):	(\$105,619)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	219.87%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$1,962,941	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$83	\$39	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Friends Creek Park District		
Unit Code:	055/040/12	County:	Macon
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,397		
Equalized Assessed Valuation:	\$34,411,724		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$49,966	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$28	\$73	\$37
Revenues During FY 20:	\$45,097	\$215,715	\$135,620
Expenditures During FY 20:	\$38,397	\$213,789	\$124,060
Per Capita Revenues:	\$25	\$75	\$47
Per Capita Expenditures:	\$21	\$71	\$46
Revenues over/under Expenditures:	\$6,700	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	147.58%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$56,666	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$31	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$0	\$51,003	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$101,221	\$0
Total Unrestricted Net Assets:	\$0	\$29,259	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$237,832	\$0
Per Capita Debt:	\$0	\$54	\$0
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$0	\$3	\$0
Revenues During FY 20:	\$0	\$14,451	\$0
Expenditures During FY 20:	\$0	\$14,157	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$294	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$0	\$3	\$0