

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:	Salt Creek Rural Park District		
Unit Code:	016/700/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,889,732		
Equalized Assessed Valuation:	\$205,144,438		
Population:	8,500		
Employees:			
Full Time:		15	
Part Time:		115	
Salaries Paid:		\$1,235,770	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,079,774	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$127	\$152	\$100
Revenues During FY 20:	\$2,424,854	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$2,347,522	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$285	\$240	\$176
Per Capita Expenditures:	\$276	\$228	\$166
Revenues over/under Expenditures:	\$77,332	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	47.70%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,119,796	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$132	\$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:	\$466,338	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$29,661	\$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:	\$2,548,926	\$8,424,385	\$4,628,059
Per Capita Debt:	\$300	\$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:	\$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:	San Jose Park District		
Unit Code:	060/020/12	County:	Mason
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,881		
Equalized Assessed Valuation:	\$19,376,946		
Population:	855		
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:	\$9,716	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$11	\$73	\$37
Revenues During FY 20:	\$14,675	\$215,715	\$135,620
Expenditures During FY 20:	\$14,881	\$213,789	\$124,060
Per Capita Revenues:	\$17	\$75	\$47
Per Capita Expenditures:	\$17	\$71	\$46
Revenues over/under Expenditures:	(\$206)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	127.81%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$19,020	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$22	\$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



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:	Sandwich Park District		
Unit Code:	019/060/12	County:	DeKalb
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$716,220		
Equalized Assessed Valuation:	\$177,567,495		
Population:	7,358		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$299,643		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$125,628	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$17	\$73	\$37
Revenues During FY 20:	\$683,230	\$215,715	\$135,620
Expenditures During FY 20:	\$677,778	\$213,789	\$124,060
Per Capita Revenues:	\$93	\$75	\$47
Per Capita Expenditures:	\$92	\$71	\$46
Revenues over/under Expenditures:	\$5,452	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	19.34%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$131,080	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$18	\$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:	\$142,496	\$101,221	\$0
Total Unrestricted Net Assets:	(\$197,869)	\$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:	\$290,243	\$237,832	\$0
Per Capita Debt:	\$39	\$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:	Savanna Park District
Unit Code:	008/020/12
County:	Carroll
Fiscal Year End:	4/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$687,377
Equalized Assessed Valuation:	\$36,378.837
Population:	5,000
Employees:	
Full Time:	1
Part Time:	28
Salaries Paid:	\$113,286

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$167,799	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$34	\$73	\$37
Revenues During FY 20:	\$234,618	\$215,715	\$135,620
Expenditures During FY 20:	\$244,220	\$213,789	\$124,060
Per Capita Revenues:	\$47	\$75	\$47
Per Capita Expenditures:	\$49	\$71	\$46
Revenues over/under Expenditures:	(\$9,602)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	64.78%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$158,197	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$32	\$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:	\$45,140	\$101,221	\$0
Total Unrestricted Net Assets:	\$175,109	\$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:	\$277,337	\$24,122	\$0
Per Capita Beginning Retained Earnings	\$55	\$3	\$0
Revenues During FY 20:	\$233,662	\$14,451	\$0
Expenditures During FY 20:	\$242,582	\$14,157	\$0
Per Capita Revenues:	\$47	\$2	\$0
Per Capita Expenses:	\$49	\$2	\$0
Operating Income (loss):	(\$8,920)	\$294	\$0
Ratio of Retained Earnings to Expenses:	110.65%	2.64%	0.00%
Ending Retained Earnings for FY 20:	\$268,417	\$24,595	\$0
Per Capita Ending Retained Earnings:	\$54	\$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:	Schaumburg Park District		
Unit Code:	016/710/12	County:	Cook
Fiscal Year End:	3/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,962,103		
Equalized Assessed Valuation:	\$3,965,450,962		
Population:	74,229		
Employees:			
Full Time:	109		
Part Time:	206		
Salaries Paid:	\$13,248,615		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,162,967	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$110	\$152	\$100
Revenues During FY 20:	\$25,885,601	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$25,009,604	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$349	\$240	\$176
Per Capita Expenditures:	\$337	\$228	\$166
Revenues over/under Expenditures:	\$875,997	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	21.00%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$5,251,085	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$71	\$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:	\$14,155,648	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$13,759,243)	\$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:	\$13,053,305	\$8,424,385	\$4,628,059
Per Capita Debt:	\$176	\$310	\$210
General Obligation Debt over EAV:	0.33%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,341,089	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$18	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$61,101	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$1	\$17	\$0
Operating Income (loss):	(\$61,101)	(\$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:	Seward Park District		
Unit Code:	101/035/12	County:	Winnebago
Fiscal Year End:	4/1/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,800		
Equalized Assessed Valuation:	\$17,601,690		
Population:	898		
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:	\$211	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$0	\$73	\$37
Revenues During FY 20:	\$54,800	\$215,715	\$135,620
Expenditures During FY 20:	\$53,800	\$213,789	\$124,060
Per Capita Revenues:	\$61	\$75	\$47
Per Capita Expenditures:	\$60	\$71	\$46
Revenues over/under Expenditures:	\$1,000	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	2.25%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$1,211	\$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:	\$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:	Skokie Park District		
Unit Code:	016/720/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,484,971		
Equalized Assessed Valuation:	\$2,737,488,767		
Population:	64,773		
Employees:			
Full Time:	75		
Part Time:	441		
Salaries Paid:	\$10,852,594		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,293,975	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$97	\$152	\$100
Revenues During FY 20:	\$18,945,765	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$20,296,704	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$292	\$240	\$176
Per Capita Expenditures:	\$313	\$228	\$166
Revenues over/under Expenditures:	(\$1,350,939)	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	24.35%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$4,943,036	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$76	\$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:	\$1,442,235	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$5,711,682)	\$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:	\$32,637,439	\$8,424,385	\$4,628,059
Per Capita Debt:	\$504	\$310	\$210
General Obligation Debt over EAV:	1.19%	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:	South Barrington Park District		
Unit Code:	016/725/12	County:	Cook
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,623,442		
Equalized Assessed Valuation:	\$483,574,401		
Population:	5,075		
Employees:			
Full Time:	20		
Part Time:	173		
Salaries Paid:	\$2,247,483		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,294,669	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$255	\$152	\$100
Revenues During FY 20:	\$1,287,849	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$1,668,690	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$254	\$240	\$176
Per Capita Expenditures:	\$329	\$228	\$166
Revenues over/under Expenditures:	(\$380,841)	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	79.27%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,322,828	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$261	\$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:	\$0	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$2,425,934	\$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:	\$5,055,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$996	\$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:	\$1,387,526	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$273	\$42	\$0
Revenues During FY 20:	\$2,149,884	\$395,449	\$0
Expenditures During FY 20:	\$1,564,524	\$428,604	\$0
Per Capita Revenues:	\$424	\$17	\$0
Per Capita Expenses:	\$308	\$17	\$0
Operating Income (loss):	\$585,360	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	37.90%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$592,886	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$117	\$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:	South Prairie Park District		
Unit Code:	050/060/12	County:	Lasalle
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,885		
Equalized Assessed Valuation:	\$498,000		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$47,435	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$9	\$73	\$37
Revenues During FY 20:	\$36,568	\$215,715	\$135,620
Expenditures During FY 20:	\$0	\$213,789	\$124,060
Per Capita Revenues:	\$7	\$75	\$47
Per Capita Expenditures:	\$0	\$71	\$46
Revenues over/under Expenditures:	\$36,568	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	0.00%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$84,003	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$17	\$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:	Springfield Park District		
Unit Code:	083/010/12	County:	Sangamon
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,387,351		
Equalized Assessed Valuation:	\$2,657,828,428		
Population:	114,230		
Employees:			
Full Time:	92		
Part Time:	45		
Salaries Paid:	\$6,916,497		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,653,332	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$41	\$152	\$100
Revenues During FY 20:	\$15,806,898	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$14,267,331	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$138	\$240	\$176
Per Capita Expenditures:	\$125	\$228	\$166
Revenues over/under Expenditures:	\$1,539,567	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	41.27%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$5,887,449	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$52	\$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:	\$7,339,079	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$3,311,988)	\$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:	\$11,794,815	\$8,424,385	\$4,628,059
Per Capita Debt:	\$103	\$310	\$210
General Obligation Debt over EAV:	0.33%	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:	St. Charles Park District		
Unit Code:	045/080/12	County:	Kane
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,113,334		
Equalized Assessed Valuation:	\$2,353,213,457		
Population:	51,205		
Employees:			
Full Time:	83		
Part Time:	443		
Salaries Paid:	\$6,218,515		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,309,830	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$182	\$152	\$100
Revenues During FY 20:	\$15,136,168	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$12,827,509	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$296	\$240	\$176
Per Capita Expenditures:	\$251	\$228	\$166
Revenues over/under Expenditures:	\$2,308,659	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	74.44%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$9,549,409	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$186	\$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:	\$3,283,556	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$982,417	\$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:	\$23,185,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$453	\$310	\$210
General Obligation Debt over EAV:	0.82%	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:	St. Elmo Park District		
Unit Code:	026/010/12	County:	Fayette
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,956		
Equalized Assessed Valuation:	\$22,188,980		
Population:	1,403		
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:	\$67,609	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$48	\$73	\$37
Revenues During FY 20:	\$38,492	\$215,715	\$135,620
Expenditures During FY 20:	\$41,957	\$213,789	\$124,060
Per Capita Revenues:	\$27	\$75	\$47
Per Capita Expenditures:	\$30	\$71	\$46
Revenues over/under Expenditures:	(\$3,465)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	152.88%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$64,144	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$46	\$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:	\$64,143	\$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:	St. Jacob Park District		
Unit Code:	057/025/12	County:	Madison
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,400		
Equalized Assessed Valuation:	\$68,084,951		
Population:	1,098		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$17,791		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$119,270	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$109	\$73	\$37
Revenues During FY 20:	\$110,229	\$215,715	\$135,620
Expenditures During FY 20:	\$106,263	\$213,789	\$124,060
Per Capita Revenues:	\$100	\$75	\$47
Per Capita Expenditures:	\$97	\$71	\$46
Revenues over/under Expenditures:	\$3,966	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	116.64%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$123,943	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$113	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$123,943	\$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:	Sterling Park District		
Unit Code:	098/030/12	County:	Whiteside
Fiscal Year End:	4/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,365,925		
Equalized Assessed Valuation:	\$226,084,754		
Population:	25,000		
Employees:			
Full Time:	16		
Part Time:	200		
Salaries Paid:	\$1,706,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$705,074	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$28	\$152	\$100
Revenues During FY 20:	\$3,231,391	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$3,357,502	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$129	\$240	\$176
Per Capita Expenditures:	\$134	\$228	\$166
Revenues over/under Expenditures:	(\$126,111)	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	25.56%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$858,215	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$34	\$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:	\$1,512,954	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,595,734	\$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:	\$8,700,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$348	\$310	\$210
General Obligation Debt over EAV:	0.62%	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:	Stites Park District		
Unit Code:	088/040/12	County:	St. Clair
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$95,650		
Equalized Assessed Valuation:	\$9,928,140		
Population:	732		
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:	\$178,607	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$244	\$73	\$37
Revenues During FY 20:	\$69,006	\$215,715	\$135,620
Expenditures During FY 20:	\$49,212	\$213,789	\$124,060
Per Capita Revenues:	\$94	\$75	\$47
Per Capita Expenditures:	\$67	\$71	\$46
Revenues over/under Expenditures:	\$19,794	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	403.16%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$198,401	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$271	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$178,783	\$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:	Stockton Park District		
Unit Code:	043/020/12	County:	Jo Daviess
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$171,500		
Equalized Assessed Valuation:	\$35,326,054		
Population:	3,500		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$85,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$62,782	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$18	\$73	\$37
Revenues During FY 20:	\$270,767	\$215,715	\$135,620
Expenditures During FY 20:	\$209,487	\$213,789	\$124,060
Per Capita Revenues:	\$77	\$75	\$47
Per Capita Expenditures:	\$60	\$71	\$46
Revenues over/under Expenditures:	\$61,280	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	59.22%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$124,062	\$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:	\$124,063	\$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:	Stonington Park District		
Unit Code:	011/009/12	County:	Christian
Fiscal Year End:	10/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,100		
Equalized Assessed Valuation:	\$25,372,553		
Population:	1,300		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$59,392	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$46	\$73	\$37
Revenues During FY 20:	\$44,922	\$215,715	\$135,620
Expenditures During FY 20:	\$31,531	\$213,789	\$124,060
Per Capita Revenues:	\$35	\$75	\$47
Per Capita Expenditures:	\$24	\$71	\$46
Revenues over/under Expenditures:	\$13,391	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	230.83%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$72,783	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$56	\$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:	\$72,783	\$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:	Streamwood Park District
Unit Code:	016/740/12
County:	Cook
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$91,060,000
Equalized Assessed Valuation:	\$814,255,046
Population:	39,570
Employees:	
Full Time:	22
Part Time:	172
Salaries Paid:	\$2,271,537

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,752,041	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$44	\$152	\$100
Revenues During FY 20:	\$5,468,190	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$5,269,888	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$138	\$240	\$176
Per Capita Expenditures:	\$133	\$228	\$166
Revenues over/under Expenditures:	\$198,302	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	36.72%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,935,343	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$49	\$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:	\$2,021,281	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,493,350	\$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:	\$4,093,000	\$8,424,385	\$4,628,059
Per Capita Debt:	\$103	\$310	\$210
General Obligation Debt over EAV:	0.50%	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:	Sugar Grove Park District		
Unit Code:	045/020/12	County:	Kane
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,572,000		
Equalized Assessed Valuation:	\$484,090,720		
Population:	20,934		
Employees:			
Full Time:	6		
Part Time:	37		
Salaries Paid:	\$414,588		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,979,001	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$95	\$152	\$100
Revenues During FY 20:	\$1,212,882	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$909,086	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$58	\$240	\$176
Per Capita Expenditures:	\$43	\$228	\$166
Revenues over/under Expenditures:	\$303,796	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	251.11%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$2,282,797	\$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:	\$167,779	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,973,230	\$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:	\$174,822	\$8,424,385	\$4,628,059
Per Capita Debt:	\$8	\$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:	\$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:	Summit Park District		
Unit Code:	016/750/12	County:	Cook
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,753,269		
Equalized Assessed Valuation:	\$150,738,181		
Population:	11,006		
Employees:			
Full Time:		5	
Part Time:		3	
Salaries Paid:	\$459,611		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	(\$1,561,636)	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	(\$142)	\$73	\$37
Revenues During FY 20:	\$654,932	\$215,715	\$135,620
Expenditures During FY 20:	\$972,427	\$213,789	\$124,060
Per Capita Revenues:	\$60	\$75	\$47
Per Capita Expenditures:	\$88	\$71	\$46
Revenues over/under Expenditures:	(\$317,495)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	(188.39%)	137.93%	85.77%
Ending Fund Balance for FY 20:	(\$1,831,954)	\$185,471	\$86,470
Per Capita Ending Fund Balance:	(\$166)	\$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:	\$2,477,420	\$101,221	\$0
Total Unrestricted Net Assets:	(\$2,209,255)	\$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:	\$1,952,688	\$237,832	\$0
Per Capita Debt:	\$177	\$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:	Sumpter Township Park District		
Unit Code:	018/010/12	County:	Cumberland
Fiscal Year End:	6/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,293		
Equalized Assessed Valuation:	\$26,823,416		
Population:	1,980		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$11,507		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$38,806	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$20	\$73	\$37
Revenues During FY 20:	\$37,586	\$215,715	\$135,620
Expenditures During FY 20:	\$28,042	\$213,789	\$124,060
Per Capita Revenues:	\$19	\$75	\$47
Per Capita Expenditures:	\$14	\$71	\$46
Revenues over/under Expenditures:	\$9,544	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	172.42%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$48,350	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$24	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$48,350	\$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:	Sycamore Park District		
Unit Code:	019/050/12	County:	DeKalb
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,741,102		
Equalized Assessed Valuation:	\$501,035,664		
Population:	18,000		
Employees:			
Full Time:	18		
Part Time:	79		
Salaries Paid:	\$1,308,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$1,581,072	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$88	\$152	\$100
Revenues During FY 20:	\$3,288,220	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$3,223,743	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$183	\$240	\$176
Per Capita Expenditures:	\$179	\$228	\$166
Revenues over/under Expenditures:	\$64,477	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	50.81%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$1,637,959	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$91	\$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:	\$199,638	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,547,900	\$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:	\$13,773,557	\$8,424,385	\$4,628,059
Per Capita Debt:	\$765	\$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:	\$1,796,922	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$100	\$42	\$0
Revenues During FY 20:	\$453,422	\$395,449	\$0
Expenditures During FY 20:	\$551,535	\$428,604	\$0
Per Capita Revenues:	\$25	\$17	\$0
Per Capita Expenses:	\$31	\$17	\$0
Operating Income (loss):	(\$98,113)	(\$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:	Taylorville Comm Pleasure Driveway Park District		
Unit Code:	011/010/12	County:	Christian
Fiscal Year End:	2/28/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$956,435		
Equalized Assessed Valuation:	\$239,902,482		
Population:	25,000		
Employees:			
Full Time:		8	
Part Time:		24	
Salaries Paid:	\$400,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$770,851	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$31	\$152	\$100
Revenues During FY 20:	\$887,628	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$798,454	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$36	\$240	\$176
Per Capita Expenditures:	\$32	\$228	\$166
Revenues over/under Expenditures:	\$89,174	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	107.71%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$860,025	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$34	\$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:	\$250,780	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	(\$226,116)	\$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:	\$919,118	\$8,424,385	\$4,628,059
Per Capita Debt:	\$37	\$310	\$210
General Obligation Debt over EAV:	0.37%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,258,148	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$50	\$42	\$0
Revenues During FY 20:	\$0	\$395,449	\$0
Expenditures During FY 20:	\$68,402	\$428,604	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$3	\$17	\$0
Operating Income (loss):	(\$68,402)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	1,739.34%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$1,189,746	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$48	\$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:	Teutopolis Park District		
Unit Code:	025/020/12	County:	Effingham
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$224,700		
Equalized Assessed Valuation:	\$46,278,904		
Population:	1,642		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$49,607		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$128,628	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$78	\$73	\$37
Revenues During FY 20:	\$150,884	\$215,715	\$135,620
Expenditures During FY 20:	\$154,453	\$213,789	\$124,060
Per Capita Revenues:	\$92	\$75	\$47
Per Capita Expenditures:	\$94	\$71	\$46
Revenues over/under Expenditures:	(\$3,569)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	80.97%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$125,059	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$76	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	\$125,059	\$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:	Tinley Park Park District
Unit Code:	016/760/12
County:	Cook
Fiscal Year End:	2/28/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,297,074
Equalized Assessed Valuation:	\$1,423,115,401
Population:	55,773
Employees:	
Full Time:	32
Part Time:	352
Salaries Paid:	\$3,542,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,587,674	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$82	\$152	\$100
Revenues During FY 20:	\$5,991,544	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$5,571,618	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$107	\$240	\$176
Per Capita Expenditures:	\$100	\$228	\$166
Revenues over/under Expenditures:	\$419,926	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	85.21%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$4,747,600	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$85	\$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:	\$2,112,784	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$1,047,686	\$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:	\$3,221,092	\$8,424,385	\$4,628,059
Per Capita Debt:	\$58	\$310	\$210
General Obligation Debt over EAV:	0.07%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,113,724	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$128	\$42	\$0
Revenues During FY 20:	\$2,439,337	\$395,449	\$0
Expenditures During FY 20:	\$1,961,552	\$428,604	\$0
Per Capita Revenues:	\$44	\$17	\$0
Per Capita Expenses:	\$35	\$17	\$0
Operating Income (loss):	\$477,785	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	382.94%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$7,511,509	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$135	\$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:	Tolono Park District		
Unit Code:	010/025/12	County:	Champaign
Fiscal Year End:	4/30/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$134,238		
Equalized Assessed Valuation:	\$83,550,612		
Population:	3,392		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$48,497		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$441,361	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$130	\$73	\$37
Revenues During FY 20:	\$189,632	\$215,715	\$135,620
Expenditures During FY 20:	\$202,235	\$213,789	\$124,060
Per Capita Revenues:	\$56	\$75	\$47
Per Capita Expenditures:	\$60	\$71	\$46
Revenues over/under Expenditures:	(\$12,603)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	212.01%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$428,758	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$126	\$79	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$15,430	\$0
Total Unreserved Funds:	(\$27,848)	\$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:	\$383,710	\$237,832	\$0
Per Capita Debt:	\$113	\$54	\$0
General Obligation Debt over EAV:	0.46%	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:	Toluca Park District		
Unit Code:	059/010/12	County:	Marshall
Fiscal Year End:	12/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$166,705		
Equalized Assessed Valuation:	\$12,925,061		
Population:	1,269		
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:	\$41,302	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$33	\$73	\$37
Revenues During FY 20:	\$51,701	\$215,715	\$135,620
Expenditures During FY 20:	\$62,018	\$213,789	\$124,060
Per Capita Revenues:	\$41	\$75	\$47
Per Capita Expenditures:	\$49	\$71	\$46
Revenues over/under Expenditures:	(\$10,317)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	49.96%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$30,985	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$24	\$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:	\$306,230	\$237,832	\$0
Per Capita Debt:	\$241	\$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:	Tremont Area Park District		
Unit Code:	090/070/12	County:	Tazewell
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$435,080		
Equalized Assessed Valuation:	\$120,881,630		
Population:	5,022		
Employees:			
Full Time:	1		
Part Time:	47		
Salaries Paid:	\$129,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$30,086	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$6	\$73	\$37
Revenues During FY 20:	\$405,867	\$215,715	\$135,620
Expenditures During FY 20:	\$409,367	\$213,789	\$124,060
Per Capita Revenues:	\$81	\$75	\$47
Per Capita Expenditures:	\$82	\$71	\$46
Revenues over/under Expenditures:	(\$3,500)	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	12.60%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$51,586	\$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:	\$58,341	\$101,221	\$0
Total Unrestricted Net Assets:	\$12,665	\$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:	\$695,000	\$237,832	\$0
Per Capita Debt:	\$138	\$54	\$0
General Obligation Debt over EAV:	0.57%	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:	Tri-State Park Park District		
Unit Code:	022/200/12	County:	Dupage
Fiscal Year End:	5/31/2020		
Accounting Method:	Cash		
Appropriation or Budget:	\$86,500		
Equalized Assessed Valuation:	\$149,645,551		
Population:	5,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$67,934	\$178,558	\$71,451
Per Capita Beginning Fund Balance:	\$12	\$73	\$37
Revenues During FY 20:	\$95,845	\$215,715	\$135,620
Expenditures During FY 20:	\$89,292	\$213,789	\$124,060
Per Capita Revenues:	\$17	\$75	\$47
Per Capita Expenditures:	\$16	\$71	\$46
Revenues over/under Expenditures:	\$6,553	\$1,926	\$6,290
Ratio of Fund Balance to Expenditures:	83.42%	137.93%	85.77%
Ending Fund Balance for FY 20:	\$74,487	\$185,471	\$86,470
Per Capita Ending Fund Balance:	\$14	\$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:	Tri-Township Park District		
Unit Code:	057/030/12	County:	Madison
Fiscal Year End:	3/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,670,260		
Equalized Assessed Valuation:	\$420,688,009		
Population:	13,278		
Employees:			
Full Time:	5		
Part Time:	57		
Salaries Paid:	\$448,703		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$494,236	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$37	\$152	\$100
Revenues During FY 20:	\$1,301,410	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$1,092,202	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$98	\$240	\$176
Per Capita Expenditures:	\$82	\$228	\$166
Revenues over/under Expenditures:	\$209,208	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	64.76%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$707,330	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$53	\$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:	\$346,325	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$361,005	\$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:	\$441,740	\$8,424,385	\$4,628,059
Per Capita Debt:	\$33	\$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:	\$149,811	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$11	\$42	\$0
Revenues During FY 20:	\$200,360	\$395,449	\$0
Expenditures During FY 20:	\$148,487	\$428,604	\$0
Per Capita Revenues:	\$15	\$17	\$0
Per Capita Expenses:	\$11	\$17	\$0
Operating Income (loss):	\$51,873	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	133.21%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$197,798	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$15	\$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:	Urbana Park District
Unit Code:	010/030/12
County:	Champaign
Fiscal Year End:	4/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$34,039,343
Equalized Assessed Valuation:	\$586,939,773
Population:	41,250
Employees:	
Full Time:	50
Part Time:	384
Salaries Paid:	\$3,337,519

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,052,294	\$3,973,982	\$2,262,732
Per Capita Beginning Fund Balance:	\$122	\$152	\$100
Revenues During FY 20:	\$7,720,192	\$6,304,418	\$3,420,325
Expenditures During FY 20:	\$5,989,016	\$6,038,818	\$3,450,368
Per Capita Revenues:	\$187	\$240	\$176
Per Capita Expenditures:	\$145	\$228	\$166
Revenues over/under Expenditures:	\$1,731,176	\$265,600	\$209,208
Ratio of Fund Balance to Expenditures:	85.99%	71.96%	65.25%
Ending Fund Balance for FY 20:	\$5,150,009	\$3,907,356	\$2,282,797
Per Capita Ending Fund Balance:	\$125	\$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:	\$3,106,653	\$1,805,134	\$953,096
Total Unrestricted Net Assets:	\$2,305,584	\$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:	\$18,240,937	\$8,424,385	\$4,628,059
Per Capita Debt:	\$442	\$310	\$210
General Obligation Debt over EAV:	0.14%	0.53%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6	\$1,147,230	\$0
Per Capita Beginning Retained Earnings	\$0	\$42	\$0
Revenues During FY 20:	\$579,672	\$395,449	\$0
Expenditures During FY 20:	\$587,099	\$428,604	\$0
Per Capita Revenues:	\$14	\$17	\$0
Per Capita Expenses:	\$14	\$17	\$0
Operating Income (loss):	(\$7,427)	(\$33,155)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	68.75%	0.00%
Ending Retained Earnings for FY 20:	\$4	\$1,040,668	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0