

FISCAL YEAR 2021



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:	Addison Park District
Unit Code:	022/010/12
County:	Dupage
Fiscal Year End:	4/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,716,808
Equalized Assessed Valuation:	\$1,308,122,094
Population:	36,896
Employees:	
Full Time:	30
Part Time:	160
Salaries Paid:	\$1,651,398

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,597,195	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$97	\$153	\$98
Revenues During FY 21:	\$5,249,776	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$4,434,302	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$142	\$236	\$178
Per Capita Expenditures:	\$120	\$212	\$156
Revenues over/under Expenditures:	\$815,474	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	99.51%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$4,412,669	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$120	\$179	\$120

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:	\$1,306,178	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$9,327,448	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$14,375,722	\$8,459,453	\$4,706,000
Per Capita Debt:	\$390	\$317	\$191
General Obligation Debt over EAV:	1.10%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Albion Park District
Unit Code:	024/010/12
County:	Edwards
Fiscal Year End:	12/31/2021
Accounting Method:	Cash
Appropriation or Budget:	\$80,000
Equalized Assessed Valuation:	\$22,674,521
Population:	2,215
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	\$15,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$155,367	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$70	\$79	\$35
Revenues During FY 21:	\$80,899	\$221,149	\$136,493
Expenditures During FY 21:	\$74,218	\$191,640	\$128,273
Per Capita Revenues:	\$37	\$82	\$47
Per Capita Expenditures:	\$34	\$68	\$40
Revenues over/under Expenditures:	\$6,681	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	218.34%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$162,048	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$73	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$162,048	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



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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 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Aledo Park District		
Unit Code:	066/010/12	County:	Mercer
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$209,705		
Equalized Assessed Valuation:	\$51,724,154		
Population:	3,432		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$26,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$69,632	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$20	\$79	\$35
Revenues During FY 21:	\$233,153	\$221,149	\$136,493
Expenditures During FY 21:	\$180,971	\$191,640	\$128,273
Per Capita Revenues:	\$68	\$82	\$47
Per Capita Expenditures:	\$53	\$68	\$40
Revenues over/under Expenditures:	\$52,182	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	67.31%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$121,814	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$35	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,814	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$100,168	\$195,222	\$0
Per Capita Debt:	\$29	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Allin Township Park District		
Unit Code:	064/001/12	County:	McLean
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$146,900		
Equalized Assessed Valuation:	\$26,793,326		
Population:	940		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$16,022		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$68,815	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$73	\$79	\$35
Revenues During FY 21:	\$92,853	\$221,149	\$136,493
Expenditures During FY 21:	\$90,010	\$191,640	\$128,273
Per Capita Revenues:	\$99	\$82	\$47
Per Capita Expenditures:	\$96	\$68	\$40
Revenues over/under Expenditures:	\$2,843	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	79.61%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$71,658	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$76	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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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:	Alsip Park District		
Unit Code:	016/010/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,468,643		
Equalized Assessed Valuation:	\$701,542,288		
Population:	19,346		
Employees:			
Full Time:	18		
Part Time:	84		
Salaries Paid:	\$1,277,478		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,253,984	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$65	\$153	\$98
Revenues During FY 21:	\$2,416,367	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$2,190,663	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$125	\$236	\$178
Per Capita Expenditures:	\$113	\$212	\$156
Revenues over/under Expenditures:	\$225,704	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	67.55%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,479,688	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$76	\$179	\$120

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:	\$585,218	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$3,832,379	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$2,269,792	\$8,459,453	\$4,706,000
Per Capita Debt:	\$117	\$317	\$191
General Obligation Debt over EAV:	0.28%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$1,711,152	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$88	\$38	\$0
Revenues During FY 21:	\$925,342	\$373,128	\$0
Expenditures During FY 21:	\$897,154	\$350,774	\$0
Per Capita Revenues:	\$48	\$18	\$0
Per Capita Expenses:	\$46	\$15	\$0
Operating Income (loss):	\$28,188	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	193.87%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$1,739,340	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$90	\$38	\$0

FISCAL YEAR 2021



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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:	Arlington Heights Park District		
Unit Code:	016/020/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,805,979		
Equalized Assessed Valuation:	\$3,249,612,320		
Population:	75,525		
Employees:			
Full Time:	72		
Part Time:	767		
Salaries Paid:	\$7,757,333		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$16,741,513	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$222	\$153	\$98
Revenues During FY 21:	\$19,191,862	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$16,859,668	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$254	\$236	\$178
Per Capita Expenditures:	\$223	\$212	\$156
Revenues over/under Expenditures:	\$2,332,194	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	106.60%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$17,971,828	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$238	\$179	\$120

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:	\$1,711,081	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$8,932,925	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$20,937,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$277	\$317	\$191
General Obligation Debt over EAV:	0.35%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Armington Community Park District														
Unit Code:	090/005/12	County:	Tazewell												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$82,032														
Equalized Assessed Valuation:	\$21,125,308														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$35,758	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$72	\$79	\$35
Revenues During FY 21:	\$45,282	\$221,149	\$136,493
Expenditures During FY 21:	\$24,500	\$191,640	\$128,273
Per Capita Revenues:	\$91	\$82	\$47
Per Capita Expenditures:	\$49	\$68	\$40
Revenues over/under Expenditures:	\$20,782	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	230.78%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$56,540	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$113	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$56,540	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Arthur Park District
Unit Code:	021/010/12
County:	Douglas
Fiscal Year End:	6/30/2021
Accounting Method:	Cash
Appropriation or Budget:	\$467,250
Equalized Assessed Valuation:	\$133,837,526
Population:	5,000
Employees:	
Full Time:	1
Part Time:	14
Salaries Paid:	\$73,108

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$38,113	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$8	\$79	\$35
Revenues During FY 21:	\$262,895	\$221,149	\$136,493
Expenditures During FY 21:	\$241,175	\$191,640	\$128,273
Per Capita Revenues:	\$53	\$82	\$47
Per Capita Expenditures:	\$48	\$68	\$40
Revenues over/under Expenditures:	\$21,720	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	24.81%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$59,833	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$12	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$59,834	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Atlanta Memorial Park District		
Unit Code:	054/010/12	County:	Logan
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,640		
Equalized Assessed Valuation:	\$42,811,392		
Population:	1,619		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,033		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$79,698	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$49	\$79	\$35
Revenues During FY 21:	\$58,517	\$221,149	\$136,493
Expenditures During FY 21:	\$48,702	\$191,640	\$128,273
Per Capita Revenues:	\$36	\$82	\$47
Per Capita Expenditures:	\$30	\$68	\$40
Revenues over/under Expenditures:	\$9,815	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	183.80%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$89,513	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$55	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$89,513	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Aviston Park District		
Unit Code:	014/015/12	County:	Clinton
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,000		
Equalized Assessed Valuation:	\$63,319,931		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$18,656	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$7	\$79	\$35
Revenues During FY 21:	\$80,171	\$221,149	\$136,493
Expenditures During FY 21:	\$77,206	\$191,640	\$128,273
Per Capita Revenues:	\$32	\$82	\$47
Per Capita Expenditures:	\$31	\$68	\$40
Revenues over/under Expenditures:	\$2,965	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	28.00%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$21,621	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$9	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Bailey Park District														
Unit Code:	001/005/12	County:	Adams												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$14,500														
Equalized Assessed Valuation:	\$14,708,353														
Population:	1,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$56,258	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$47	\$79	\$35
Revenues During FY 21:	\$15,837	\$221,149	\$136,493
Expenditures During FY 21:	\$16,939	\$191,640	\$128,273
Per Capita Revenues:	\$13	\$82	\$47
Per Capita Expenditures:	\$14	\$68	\$40
Revenues over/under Expenditures:	(\$1,102)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	325.62%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$55,156	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$46	\$101	\$42
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$55,409	\$56,317	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Barrington Park District		
Unit Code:	049/010/12	County:	Lake
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,230,751		
Equalized Assessed Valuation:	\$742,055,752		
Population:	10,722		
Employees:			
Full Time:	17		
Part Time:	135		
Salaries Paid:	\$1,901,117		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,408,760	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$411	\$153	\$98
Revenues During FY 21:	\$5,316,770	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$4,303,367	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$496	\$236	\$178
Per Capita Expenditures:	\$401	\$212	\$156
Revenues over/under Expenditures:	\$1,013,403	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	113.22%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$4,872,163	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$454	\$179	\$120

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:	\$606,026	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$7,177,584	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$9,924,556	\$8,459,453	\$4,706,000
Per Capita Debt:	\$926	\$317	\$191
General Obligation Debt over EAV:	1.31%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Bartlett Park District
Unit Code:	016/030/12
County:	Cook
Fiscal Year End:	4/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$16,566,150
Equalized Assessed Valuation:	\$1,246,059,126
Population:	41,487
Employees:	
Full Time:	55
Part Time:	472
Salaries Paid:	\$3,183,184

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,974,103	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$72	\$153	\$98
Revenues During FY 21:	\$8,785,671	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$7,106,142	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$212	\$236	\$178
Per Capita Expenditures:	\$171	\$212	\$156
Revenues over/under Expenditures:	\$1,679,529	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	57.19%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$4,064,277	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$98	\$179	\$120

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:	\$1,194,653	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$3,341,260	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$18,995,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$458	\$317	\$191
General Obligation Debt over EAV:	1.52%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Batavia Park District		
Unit Code:	045/010/12	County:	Kane
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,496,356		
Equalized Assessed Valuation:	\$1,128,117,471		
Population:	26,098		
Employees:			
Full Time:	41		
Part Time:	154		
Salaries Paid:	\$2,586,789		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,672,618	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$217	\$153	\$98
Revenues During FY 21:	\$6,876,283	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$5,378,240	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$263	\$236	\$178
Per Capita Expenditures:	\$206	\$212	\$156
Revenues over/under Expenditures:	\$1,498,043	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	124.50%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$6,696,139	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$257	\$179	\$120

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:	\$2,597,686	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$4,686,959	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$354,471	\$8,459,453	\$4,706,000
Per Capita Debt:	\$14	\$317	\$191
General Obligation Debt over EAV:	0.00%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Beardstown Park District		
Unit Code:	009/010/12	County:	Cass
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$681,258		
Equalized Assessed Valuation:	\$76,834,573		
Population:	5,546		
Employees:			
Full Time:	2		
Part Time:	32		
Salaries Paid:	\$130,182		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,472,290	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$626	\$79	\$35
Revenues During FY 21:	\$464,520	\$221,149	\$136,493
Expenditures During FY 21:	\$137,902	\$191,640	\$128,273
Per Capita Revenues:	\$84	\$82	\$47
Per Capita Expenditures:	\$25	\$68	\$40
Revenues over/under Expenditures:	\$326,618	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	2,820.05%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$3,888,908	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$701	\$101	\$42
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,827	\$106,183	\$0
Total Unrestricted Net Assets:	\$240,435	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$123,030	\$195,222	\$0
Per Capita Debt:	\$22	\$55	\$0
General Obligation Debt over EAV:	0.16%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Belvidere Park District		
Unit Code:	004/010/12	County:	Boone
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,406,693		
Equalized Assessed Valuation:	\$723,620,217		
Population:	32,342		
Employees:			
Full Time:	19		
Part Time:	138		
Salaries Paid:	\$1,795,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,708,042	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$84	\$153	\$98
Revenues During FY 21:	\$3,799,918	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,647,596	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$117	\$236	\$178
Per Capita Expenditures:	\$113	\$212	\$156
Revenues over/under Expenditures:	\$152,322	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	78.42%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,860,364	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$88	\$179	\$120

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:	\$1,966,721	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,795,692	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$5,611,990	\$8,459,453	\$4,706,000
Per Capita Debt:	\$174	\$317	\$191
General Obligation Debt over EAV:	0.16%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Bensenville Park District		
Unit Code:	022/020/12	County:	Dupage
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,180,655		
Equalized Assessed Valuation:	\$853,676,369		
Population:	24,000		
Employees:			
Full Time:	32		
Part Time:	69		
Salaries Paid:	\$2,223,862		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,988,890	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$83	\$153	\$98
Revenues During FY 21:	\$6,298,906	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$5,701,306	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$262	\$236	\$178
Per Capita Expenditures:	\$238	\$212	\$156
Revenues over/under Expenditures:	\$597,600	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	40.14%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,288,490	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$95	\$179	\$120

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:	\$1,362,452	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$204,995	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$5,974,372	\$8,459,453	\$4,706,000
Per Capita Debt:	\$249	\$317	\$191
General Obligation Debt over EAV:	0.10%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Benton Park District		
Unit Code:	028/010/12	County:	Franklin
Fiscal Year End:	6/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$893,316		
Equalized Assessed Valuation:	\$113,473,669		
Population:	6,971		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$153,239		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$407,145	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$58	\$79	\$35
Revenues During FY 21:	\$399,284	\$221,149	\$136,493
Expenditures During FY 21:	\$350,478	\$191,640	\$128,273
Per Capita Revenues:	\$57	\$82	\$47
Per Capita Expenditures:	\$50	\$68	\$40
Revenues over/under Expenditures:	\$48,806	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	130.09%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$455,951	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$65	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$455,949	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$530,000	\$195,222	\$0
Per Capita Debt:	\$76	\$55	\$0
General Obligation Debt over EAV:	0.47%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Berkeley Park District		
Unit Code:	016/050/12	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$839,615		
Equalized Assessed Valuation:	\$95,833,369		
Population:	5,125		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$37,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$480,478	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$94	\$79	\$35
Revenues During FY 21:	\$331,253	\$221,149	\$136,493
Expenditures During FY 21:	\$163,035	\$191,640	\$128,273
Per Capita Revenues:	\$65	\$82	\$47
Per Capita Expenditures:	\$32	\$68	\$40
Revenues over/under Expenditures:	\$168,218	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	459.22%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$748,696	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$146	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,879	\$106,183	\$0
Total Unrestricted Net Assets:	\$597,354	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$80,000	\$195,222	\$0
Per Capita Debt:	\$16	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Berwyn Park District
Unit Code:	016/060/12
County:	Cook
Fiscal Year End:	12/31/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,971,746
Equalized Assessed Valuation:	\$541,954,218
Population:	38,167
Employees:	
Full Time:	13
Part Time:	20
Salaries Paid:	\$803,872

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$695,650	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$18	\$153	\$98
Revenues During FY 21:	\$1,910,390	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,647,346	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$50	\$236	\$178
Per Capita Expenditures:	\$43	\$212	\$156
Revenues over/under Expenditures:	\$263,044	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	58.20%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$958,694	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$25	\$179	\$120

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:	\$805,751	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$646,531	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$2,025,891	\$8,459,453	\$4,706,000
Per Capita Debt:	\$53	\$317	\$191
General Obligation Debt over EAV:	0.37%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Big Rock Park District		
Unit Code:	045/015/12	County:	Kane
Fiscal Year End:	5/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,060		
Equalized Assessed Valuation:	\$81,167,391		
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 21:	\$55,464	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$31	\$79	\$35
Revenues During FY 21:	\$86,434	\$221,149	\$136,493
Expenditures During FY 21:	\$75,353	\$191,640	\$128,273
Per Capita Revenues:	\$48	\$82	\$47
Per Capita Expenditures:	\$42	\$68	\$40
Revenues over/under Expenditures:	\$11,081	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	88.31%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$66,545	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$37	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$76,838	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Black Hawk Park District		
Unit Code:	043/010/12	County:	Jo Daviess
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$224,125		
Equalized Assessed Valuation:	\$30,867,616		
Population:	1,332		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$17,626		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$150,666	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$113	\$79	\$35
Revenues During FY 21:	\$413,649	\$221,149	\$136,493
Expenditures During FY 21:	\$128,188	\$191,640	\$128,273
Per Capita Revenues:	\$311	\$82	\$47
Per Capita Expenditures:	\$96	\$68	\$40
Revenues over/under Expenditures:	\$285,461	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	1,589.51%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$2,037,555	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$1,530	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,982,816	\$30,736	\$0
Total Unreserved Funds:	\$54,739	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$1,601,428	\$195,222	\$0
Per Capita Debt:	\$1,202	\$55	\$0
General Obligation Debt over EAV:	5.19%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Blandinsville Park District		
Unit Code:	062/010/12	County:	McDonough
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,750		
Equalized Assessed Valuation:	\$5,165,068		
Population:	750		
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 21:	\$10,694	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$14	\$79	\$35
Revenues During FY 21:	\$7,910	\$221,149	\$136,493
Expenditures During FY 21:	\$4,837	\$191,640	\$128,273
Per Capita Revenues:	\$11	\$82	\$47
Per Capita Expenditures:	\$6	\$68	\$40
Revenues over/under Expenditures:	\$3,073	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	284.62%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$13,767	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$18	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$13,767	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Bloomington Park District		
Unit Code:	022/030/12	County:	Dupage
Fiscal Year End:	5/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,093,752		
Equalized Assessed Valuation:	\$1,052,764,499		
Population:	21,779		
Employees:			
	Full Time:	21	
	Part Time:	62	
	Salaries Paid:	\$1,641,487	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,413,841	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$157	\$153	\$98
Revenues During FY 21:	\$3,906,217	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,649,596	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$179	\$236	\$178
Per Capita Expenditures:	\$168	\$212	\$156
Revenues over/under Expenditures:	\$256,621	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	92.35%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,370,462	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$155	\$179	\$120

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:	\$476,683	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,427,021	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$11,814,934	\$8,459,453	\$4,706,000
Per Capita Debt:	\$542	\$317	\$191
General Obligation Debt over EAV:	1.12%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Blue Mound Park District		
Unit Code:	055/025/12	County:	Macon
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,500		
Equalized Assessed Valuation:	\$12,599,467		
Population:	1,137		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$4,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$46,658	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$41	\$79	\$35
Revenues During FY 21:	\$25,862	\$221,149	\$136,493
Expenditures During FY 21:	\$16,146	\$191,640	\$128,273
Per Capita Revenues:	\$23	\$82	\$47
Per Capita Expenditures:	\$14	\$68	\$40
Revenues over/under Expenditures:	\$9,716	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	349.15%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$56,374	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$50	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,384	\$30,736	\$0
Total Unreserved Funds:	\$48,990	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Bolingbrook Park District		
Unit Code:	099/010/12	County:	Will
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,426,888		
Equalized Assessed Valuation:	\$2,315,461,164		
Population:	73,922		
Employees:			
Full Time:		58	
Part Time:		409	
Salaries Paid:		\$5,150,631	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,669,317	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$77	\$153	\$98
Revenues During FY 21:	\$14,219,777	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$12,869,399	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$192	\$236	\$178
Per Capita Expenditures:	\$174	\$212	\$156
Revenues over/under Expenditures:	\$1,350,378	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	52.31%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$6,731,942	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$91	\$179	\$120

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:	\$2,407,558	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$6,245,033	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$28,070,905	\$8,459,453	\$4,706,000
Per Capita Debt:	\$380	\$317	\$191
General Obligation Debt over EAV:	0.91%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Bourbonnais Park District		
Unit Code:	046/005/12	County:	Kankakee
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,296,426		
Equalized Assessed Valuation:	\$804,138,596		
Population:	39,330		
Employees:			
Full Time:	21		
Part Time:	94		
Salaries Paid:	\$1,133,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$671,772	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$17	\$153	\$98
Revenues During FY 21:	\$2,626,948	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$2,639,690	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$67	\$236	\$178
Per Capita Expenditures:	\$67	\$212	\$156
Revenues over/under Expenditures:	(\$12,742)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	35.05%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$925,273	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$24	\$179	\$120

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:	\$2,524,601	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$212,837)	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,901,450	\$8,459,453	\$4,706,000
Per Capita Debt:	\$125	\$317	\$191
General Obligation Debt over EAV:	0.55%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Bradford Park District														
Unit Code:	087/020/12	County:	Stark												
Fiscal Year End:	12/31/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$12,550														
Equalized Assessed Valuation:	\$5,349,999														
Population:	700														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$85,101	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$122	\$79	\$35
Revenues During FY 21:	\$14,021	\$221,149	\$136,493
Expenditures During FY 21:	\$7,635	\$191,640	\$128,273
Per Capita Revenues:	\$20	\$82	\$47
Per Capita Expenditures:	\$11	\$68	\$40
Revenues over/under Expenditures:	\$6,386	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	1,198.26%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$91,487	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$131	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$91,487	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Braidwood Park District		
Unit Code:	099/012/12	County:	Will
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$306,100		
Equalized Assessed Valuation:	\$139,048,620		
Population:	6,500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$43,589		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$255,313	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$39	\$79	\$35
Revenues During FY 21:	\$137,667	\$221,149	\$136,493
Expenditures During FY 21:	\$131,367	\$191,640	\$128,273
Per Capita Revenues:	\$21	\$82	\$47
Per Capita Expenditures:	\$20	\$68	\$40
Revenues over/under Expenditures:	\$6,300	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	199.15%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$261,613	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$40	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,184	\$106,183	\$0
Total Unrestricted Net Assets:	\$179,167	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$420,000	\$195,222	\$0
Per Capita Debt:	\$65	\$55	\$0
General Obligation Debt over EAV:	0.30%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Bridgeview Park District		
Unit Code:	016/080/12	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,798,648		
Equalized Assessed Valuation:	\$402,673,826		
Population:	17,027		
Employees:			
Full Time:	12		
Part Time:	17		
Salaries Paid:	\$469,454		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$755,382)	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	(\$44)	\$153	\$98
Revenues During FY 21:	\$1,028,175	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,078,967	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$60	\$236	\$178
Per Capita Expenditures:	\$63	\$212	\$156
Revenues over/under Expenditures:	(\$50,792)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	(74.72%)	91.43%	73.33%
Ending Fund Balance for FY 21:	(\$806,174)	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	(\$47)	\$179	\$120

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:	\$601,580	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$834,640)	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$5,996,865	\$8,459,453	\$4,706,000
Per Capita Debt:	\$352	\$317	\$191
General Obligation Debt over EAV:	0.16%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Broadview Park District		
Unit Code:	016/090/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,076,833		
Equalized Assessed Valuation:	\$315,773,506		
Population:	7,781		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$417,083		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$215,780	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$28	\$153	\$98
Revenues During FY 21:	\$1,153,106	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,041,790	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$148	\$236	\$178
Per Capita Expenditures:	\$134	\$212	\$156
Revenues over/under Expenditures:	\$111,316	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	31.40%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$327,096	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$42	\$179	\$120

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:	\$278,975	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,790,655	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$277,155	\$8,459,453	\$4,706,000
Per Capita Debt:	\$36	\$317	\$191
General Obligation Debt over EAV:	0.09%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Brookeridge Park District		
Unit Code:	022/025/12	County:	Dupage
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,848		
Equalized Assessed Valuation:	\$67,267,499		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$52,162	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$47	\$79	\$35
Revenues During FY 21:	\$31,865	\$221,149	\$136,493
Expenditures During FY 21:	\$30,868	\$191,640	\$128,273
Per Capita Revenues:	\$29	\$82	\$47
Per Capita Expenditures:	\$28	\$68	\$40
Revenues over/under Expenditures:	\$997	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	172.21%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$53,159	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$48	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Buffalo Grove Park District		
Unit Code:	016/100/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,197,656		
Equalized Assessed Valuation:	\$1,765,782,486		
Population:	43,212		
Employees:			
Full Time:	57		
Part Time:	405		
Salaries Paid:	\$5,301,579		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$8,049,579	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$186	\$153	\$98
Revenues During FY 21:	\$8,550,663	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$8,614,765	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$198	\$236	\$178
Per Capita Expenditures:	\$199	\$212	\$156
Revenues over/under Expenditures:	(\$64,102)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	81.15%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$6,991,305	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$162	\$179	\$120

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:	\$1,079,211	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,459,527	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$18,515,134	\$8,459,453	\$4,706,000
Per Capita Debt:	\$428	\$317	\$191
General Obligation Debt over EAV:	0.80%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$4,174,094	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$97	\$38	\$0
Revenues During FY 21:	\$512,625	\$373,128	\$0
Expenditures During FY 21:	\$2,119,323	\$350,774	\$0
Per Capita Revenues:	\$12	\$18	\$0
Per Capita Expenses:	\$49	\$15	\$0
Operating Income (loss):	(\$1,606,698)	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	143.40%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$3,039,130	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$70	\$38	\$0

FISCAL YEAR 2021



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:	Burbank Park District		
Unit Code:	016/730/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,346,000		
Equalized Assessed Valuation:	\$594,296,517		
Population:	28,289		
Employees:			
Full Time:	10		
Part Time:	148		
Salaries Paid:	\$941,277		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,054,712	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$37	\$153	\$98
Revenues During FY 21:	\$1,748,613	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,809,727	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$62	\$236	\$178
Per Capita Expenditures:	\$64	\$212	\$156
Revenues over/under Expenditures:	(\$61,114)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	54.90%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$993,598	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$35	\$179	\$120

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:	\$791	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,073,487	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$5,238,570	\$8,459,453	\$4,706,000
Per Capita Debt:	\$185	\$317	\$191
General Obligation Debt over EAV:	0.93%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Burlington Twp Park District		
Unit Code:	045/030/12	County:	Kane
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$57,977		
Equalized Assessed Valuation:	\$87,590,995		
Population:	1,942		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$15,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$90,489	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$47	\$79	\$35
Revenues During FY 21:	\$57,977	\$221,149	\$136,493
Expenditures During FY 21:	\$39,488	\$191,640	\$128,273
Per Capita Revenues:	\$30	\$82	\$47
Per Capita Expenditures:	\$20	\$68	\$40
Revenues over/under Expenditures:	\$18,489	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	275.98%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$108,978	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$56	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Burr Ridge Park District		
Unit Code:	022/035/12	County:	Dupage
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,139,852		
Equalized Assessed Valuation:	\$798,368,933		
Population:	8,000		
Employees:			
Full Time:	5		
Part Time:	75		
Salaries Paid:	\$555,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,828,928	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$229	\$153	\$98
Revenues During FY 21:	\$1,502,497	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,246,393	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$188	\$236	\$178
Per Capita Expenditures:	\$156	\$212	\$156
Revenues over/under Expenditures:	\$256,104	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	157.66%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,965,032	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$246	\$179	\$120

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:	\$110,161	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,944,856	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,358,005	\$8,459,453	\$4,706,000
Per Capita Debt:	\$545	\$317	\$191
General Obligation Debt over EAV:	0.52%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Bushnell Park District		
Unit Code:	062/015/12	County:	McDonough
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,464		
Equalized Assessed Valuation:	\$3,176		
Population:	3,100		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,330		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$55,351	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$18	\$79	\$35
Revenues During FY 21:	\$0	\$221,149	\$136,493
Expenditures During FY 21:	\$0	\$191,640	\$128,273
Per Capita Revenues:	\$0	\$82	\$47
Per Capita Expenditures:	\$0	\$68	\$40
Revenues over/under Expenditures:	\$0	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	0.00%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$62,300	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$20	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Butterfield Park District		
Unit Code:	022/040/12	County:	Dupage
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,898,563		
Equalized Assessed Valuation:	\$304,689,063		
Population:	13,689		
Employees:			
Full Time:	8		
Part Time:	22		
Salaries Paid:	\$778,137		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$723,469	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$53	\$153	\$98
Revenues During FY 21:	\$1,386,479	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,389,391	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$101	\$236	\$178
Per Capita Expenditures:	\$101	\$212	\$156
Revenues over/under Expenditures:	(\$2,912)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	48.98%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$680,557	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$50	\$179	\$120

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:	\$186,680	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$686,348	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,608,929	\$8,459,453	\$4,706,000
Per Capita Debt:	\$337	\$317	\$191
General Obligation Debt over EAV:	1.23%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Byron Park District		
Unit Code:	071/005/12	County:	Ogle
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,355,787		
Equalized Assessed Valuation:	\$183,880,144		
Population:	3,611		
Employees:			
Full Time:	6		
Part Time:	51		
Salaries Paid:	\$602,473		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$529,781	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$147	\$153	\$98
Revenues During FY 21:	\$1,064,306	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,185,198	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$295	\$236	\$178
Per Capita Expenditures:	\$328	\$212	\$156
Revenues over/under Expenditures:	(\$120,892)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	34.50%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$408,889	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$113	\$179	\$120

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:	\$214,818	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$918,988)	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,645,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$1,286	\$317	\$191
General Obligation Debt over EAV:	2.53%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Calumet Memorial Park District		
Unit Code:	016/110/12	County:	Cook
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,047,294		
Equalized Assessed Valuation:	\$507,342,482		
Population:	35,913		
Employees:			
Full Time:	9		
Part Time:	18		
Salaries Paid:	\$598,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$203,645	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$6	\$153	\$98
Revenues During FY 21:	\$1,779,607	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,734,887	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$50	\$236	\$178
Per Capita Expenditures:	\$48	\$212	\$156
Revenues over/under Expenditures:	\$44,720	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	61.07%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,059,426	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$29	\$179	\$120

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:	\$391,232	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$710,574)	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$2,515,747	\$8,459,453	\$4,706,000
Per Capita Debt:	\$70	\$317	\$191
General Obligation Debt over EAV:	0.48%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Carbondale Park District		
Unit Code:	039/010/12	County:	Jackson
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,466,873		
Equalized Assessed Valuation:	\$306,513,416		
Population:	21,741		
Employees:			
	Full Time:	19	
	Part Time:	71	
	Salaries Paid:	\$941,830	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$390,985)	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	(\$18)	\$153	\$98
Revenues During FY 21:	\$2,188,264	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$2,541,912	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$101	\$236	\$178
Per Capita Expenditures:	\$117	\$212	\$156
Revenues over/under Expenditures:	(\$353,648)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	7.86%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$199,712	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$9	\$179	\$120

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:	\$740,902	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$306,292	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,071,095	\$8,459,453	\$4,706,000
Per Capita Debt:	\$187	\$317	\$191
General Obligation Debt over EAV:	1.18%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Carlinville Park District		
Unit Code:	056/010/12	County:	Macoupin
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$197,000		
Equalized Assessed Valuation:	\$75,184,750		
Population:	6,600		
Employees:			
Full Time:	2		
Part Time:	25		
Salaries Paid:	\$75,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$125,094	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$19	\$79	\$35
Revenues During FY 21:	\$260,078	\$221,149	\$136,493
Expenditures During FY 21:	\$196,015	\$191,640	\$128,273
Per Capita Revenues:	\$39	\$82	\$47
Per Capita Expenditures:	\$30	\$68	\$40
Revenues over/under Expenditures:	\$64,063	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	96.53%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$189,208	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$29	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$189,208	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Carol Stream Park District		
Unit Code:	022/050/12	County:	Dupage
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,526,839		
Equalized Assessed Valuation:	\$1,541,615,718		
Population:	45,869		
Employees:			
Full Time:		38	
Part Time:		293	
Salaries Paid:		\$3,193,025	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,670,525	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$58	\$153	\$98
Revenues During FY 21:	\$8,183,401	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$7,448,785	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$178	\$236	\$178
Per Capita Expenditures:	\$162	\$212	\$156
Revenues over/under Expenditures:	\$734,616	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	45.71%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,405,141	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$74	\$179	\$120

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:	\$2,663,933	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$10,598,197)	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$57,482,446	\$8,459,453	\$4,706,000
Per Capita Debt:	\$1,253	\$317	\$191
General Obligation Debt over EAV:	3.73%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Carthage Park District		
Unit Code:	034/010/12	County:	Hancock
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,722		
Equalized Assessed Valuation:	\$30,729,872		
Population:	2,605		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$41,945		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$201,829	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$77	\$79	\$35
Revenues During FY 21:	\$205,076	\$221,149	\$136,493
Expenditures During FY 21:	\$229,921	\$191,640	\$128,273
Per Capita Revenues:	\$79	\$82	\$47
Per Capita Expenditures:	\$88	\$68	\$40
Revenues over/under Expenditures:	(\$24,845)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	76.98%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$176,984	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$68	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$81,917	\$30,736	\$0
Total Unreserved Funds:	\$95,067	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$14,000	\$195,222	\$0
Per Capita Debt:	\$5	\$55	\$0
General Obligation Debt over EAV:	0.05%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Cary Park District		
Unit Code:	063/005/12	County:	Mchenry
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,880,000		
Equalized Assessed Valuation:	\$668,664,660		
Population:	21,630		
Employees:			
	Full Time:	22	
	Part Time:	169	
	Salaries Paid:	\$1,693,486	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,596,295	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$212	\$153	\$98
Revenues During FY 21:	\$4,604,548	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,928,068	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$213	\$236	\$178
Per Capita Expenditures:	\$182	\$212	\$156
Revenues over/under Expenditures:	\$676,480	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	123.10%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$4,835,296	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$224	\$179	\$120
<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:	\$3,197,092	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$492,479	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$8,189,305	\$8,459,453	\$4,706,000
Per Capita Debt:	\$379	\$317	\$191
General Obligation Debt over EAV:	0.11%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$2,622,203	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$121	\$38	\$0
Revenues During FY 21:	\$1,926,397	\$373,128	\$0
Expenditures During FY 21:	\$1,461,079	\$350,774	\$0
Per Capita Revenues:	\$89	\$18	\$0
Per Capita Expenses:	\$68	\$15	\$0
Operating Income (loss):	\$465,318	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	268.19%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$3,918,426	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$181	\$38	\$0

FISCAL YEAR 2021



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:	Central Stickney Park District
Unit Code:	016/130/12
County:	Cook
Fiscal Year End:	4/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$710,133
Equalized Assessed Valuation:	\$124,469,695
Population:	4,300
Employees:	
Full Time:	6
Part Time:	1
Salaries Paid:	\$294,470

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$72,997)	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	(\$17)	\$79	\$35
Revenues During FY 21:	\$408,114	\$221,149	\$136,493
Expenditures During FY 21:	\$487,649	\$191,640	\$128,273
Per Capita Revenues:	\$95	\$82	\$47
Per Capita Expenditures:	\$113	\$68	\$40
Revenues over/under Expenditures:	(\$79,535)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	(31.28%)	187.43%	114.76%
Ending Fund Balance for FY 21:	(\$152,532)	\$228,994	\$99,633
Per Capita Ending Fund Balance:	(\$35)	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,103,419	\$106,183	\$0
Total Unrestricted Net Assets:	(\$350,673)	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$775,000	\$195,222	\$0
Per Capita Debt:	\$180	\$55	\$0
General Obligation Debt over EAV:	0.62%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Champaign Park District		
Unit Code:	010/010/12	County:	Champaign
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,704,637		
Equalized Assessed Valuation:	\$1,949,867,358		
Population:	88,909		
Employees:			
Full Time:		79	
Part Time:		271	
Salaries Paid:		\$4,207,969	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$18,331,888	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$206	\$153	\$98
Revenues During FY 21:	\$13,232,265	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$8,672,525	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$149	\$236	\$178
Per Capita Expenditures:	\$98	\$212	\$156
Revenues over/under Expenditures:	\$4,559,740	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	250.91%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$21,760,624	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$245	\$179	\$120

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:	\$4,833,288	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$28,088,112	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$3,210,800	\$8,459,453	\$4,706,000
Per Capita Debt:	\$36	\$317	\$191
General Obligation Debt over EAV:	0.06%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Channahon Park District		
Unit Code:	099/015/12	County:	Will
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,390,784		
Equalized Assessed Valuation:	\$952,225,500		
Population:	16,915		
Employees:			
Full Time:	154		
Part Time:	103		
Salaries Paid:	\$2,241,391		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$898,049	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$53	\$153	\$98
Revenues During FY 21:	\$3,814,642	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,265,234	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$226	\$236	\$178
Per Capita Expenditures:	\$193	\$212	\$156
Revenues over/under Expenditures:	\$549,408	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	32.08%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,047,457	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$62	\$179	\$120

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:	\$545,455	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$1,086,444)	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$9,799,705	\$8,459,453	\$4,706,000
Per Capita Debt:	\$579	\$317	\$191
General Obligation Debt over EAV:	1.03%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$4,591,213	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$271	\$38	\$0
Revenues During FY 21:	\$1,750,618	\$373,128	\$0
Expenditures During FY 21:	\$1,582,355	\$350,774	\$0
Per Capita Revenues:	\$103	\$18	\$0
Per Capita Expenses:	\$94	\$15	\$0
Operating Income (loss):	\$168,263	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	300.78%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$4,759,476	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$281	\$38	\$0

FISCAL YEAR 2021



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:	Charleston Twp Park District		
Unit Code:	015/020/12	County:	Coles
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$528,950		
Equalized Assessed Valuation:	\$242,417,571		
Population:	22,901		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$71,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$295,803	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$13	\$79	\$35
Revenues During FY 21:	\$228,313	\$221,149	\$136,493
Expenditures During FY 21:	\$211,742	\$191,640	\$128,273
Per Capita Revenues:	\$10	\$82	\$47
Per Capita Expenditures:	\$9	\$68	\$40
Revenues over/under Expenditures:	\$16,571	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	179.17%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$379,375	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$17	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,774	\$106,183	\$0
Total Unrestricted Net Assets:	\$193,601	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$67,000	\$195,222	\$0
Per Capita Debt:	\$3	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Chenoa Park District		
Unit Code:	064/005/12	County:	McLean
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,500		
Equalized Assessed Valuation:	\$48,569,012		
Population:	24,000		
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 21:	\$8,289	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$0	\$79	\$35
Revenues During FY 21:	\$54,894	\$221,149	\$136,493
Expenditures During FY 21:	\$57,108	\$191,640	\$128,273
Per Capita Revenues:	\$2	\$82	\$47
Per Capita Expenditures:	\$2	\$68	\$40
Revenues over/under Expenditures:	(\$2,214)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	10.64%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$6,075	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$0	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Chicago Ridge Park District		
Unit Code:	016/155/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,820,820		
Equalized Assessed Valuation:	\$354,713,499		
Population:	14,428		
Employees:			
Full Time:	6		
Part Time:	37		
Salaries Paid:	\$765,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,210,083	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$222	\$153	\$98
Revenues During FY 21:	\$1,668,307	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$948,729	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$116	\$236	\$178
Per Capita Expenditures:	\$66	\$212	\$156
Revenues over/under Expenditures:	\$719,578	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	414.20%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,929,661	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$272	\$179	\$120

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:	\$753,365	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$4,122,933	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,246,825	\$8,459,453	\$4,706,000
Per Capita Debt:	\$294	\$317	\$191
General Obligation Debt over EAV:	1.19%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Chili Twp Park District		
Unit Code:	034/015/12	County:	Hancock
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,545		
Equalized Assessed Valuation:	\$14,558,231		
Population:	754		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$5,007		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$46,146	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$61	\$79	\$35
Revenues During FY 21:	\$94,083	\$221,149	\$136,493
Expenditures During FY 21:	\$40,057	\$191,640	\$128,273
Per Capita Revenues:	\$125	\$82	\$47
Per Capita Expenditures:	\$53	\$68	\$40
Revenues over/under Expenditures:	\$54,026	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	250.07%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$100,172	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$133	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$26,972	\$195,222	\$0
Per Capita Debt:	\$36	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Chillicothe Park District		
Unit Code:	072/010/12	County:	Peoria
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$764,302		
Equalized Assessed Valuation:	\$296,514,306		
Population:	15,000		
Employees:			
Full Time:	2		
Part Time:	23		
Salaries Paid:	\$219,849		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$342,554	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$23	\$153	\$98
Revenues During FY 21:	\$938,982	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,138,196	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$63	\$236	\$178
Per Capita Expenditures:	\$76	\$212	\$156
Revenues over/under Expenditures:	(\$199,214)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	34.86%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$396,793	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$26	\$179	\$120

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:	\$62,438	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$352,611	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$1,115,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$74	\$317	\$191
General Obligation Debt over EAV:	0.38%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Clarendon Hills Park District		
Unit Code:	022/060/12	County:	Dupage
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,317,877		
Equalized Assessed Valuation:	\$612,201,639		
Population:	8,427		
Employees:			
Full Time:	8		
Part Time:	115		
Salaries Paid:	\$553,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,631,106	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$194	\$153	\$98
Revenues During FY 21:	\$2,063,473	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,455,892	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$245	\$236	\$178
Per Capita Expenditures:	\$173	\$212	\$156
Revenues over/under Expenditures:	\$607,581	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	92.44%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,345,787	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$160	\$179	\$120

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:	\$78,091	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,866,809	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$3,912,465	\$8,459,453	\$4,706,000
Per Capita Debt:	\$464	\$317	\$191
General Obligation Debt over EAV:	0.64%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Clark County Park District
Unit Code:	012/020/12
County:	Clark
Fiscal Year End:	3/31/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,849,039
Equalized Assessed Valuation:	\$199,829,769
Population:	12,950
Employees:	
Full Time:	7
Part Time:	25
Salaries Paid:	\$402,796

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$900,621	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$70	\$153	\$98
Revenues During FY 21:	\$1,217,060	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,002,882	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$94	\$236	\$178
Per Capita Expenditures:	\$77	\$212	\$156
Revenues over/under Expenditures:	\$214,178	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	96.88%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$971,610	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$75	\$179	\$120

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:	\$2,801	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,123,314	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$8,459,453	\$4,706,000
Per Capita Debt:	\$0	\$317	\$191
General Obligation Debt over EAV:	0.00%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0

FISCAL YEAR 2021



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:	Cordova Township Park District		
Unit Code:	081/005/12	County:	Rock Island
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$175,200		
Equalized Assessed Valuation:	\$280,456,611		
Population:	265		
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 21:	\$92,135	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$348	\$79	\$35
Revenues During FY 21:	\$159,509	\$221,149	\$136,493
Expenditures During FY 21:	\$123,007	\$191,640	\$128,273
Per Capita Revenues:	\$602	\$82	\$47
Per Capita Expenditures:	\$464	\$68	\$40
Revenues over/under Expenditures:	\$36,502	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	104.58%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$128,637	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$485	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$128,637	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Country Club Hills Park District														
Unit Code:	016/180/12	County:	Cook												
Fiscal Year End:	4/30/2021														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$1,925,265														
Equalized Assessed Valuation:	\$216,022,712														
Population:	16,564														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$828,742	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$50	\$79	\$35
Revenues During FY 21:	\$660,505	\$221,149	\$136,493
Expenditures During FY 21:	\$686,943	\$191,640	\$128,273
Per Capita Revenues:	\$40	\$82	\$47
Per Capita Expenditures:	\$41	\$68	\$40
Revenues over/under Expenditures:	(\$26,438)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	116.79%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$802,304	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$48	\$101	\$42
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$656,939	\$106,183	\$0
Total Unrestricted Net Assets:	(\$1,233,300)	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$3,247,140	\$195,222	\$0
Per Capita Debt:	\$196	\$55	\$0
General Obligation Debt over EAV:	0.29%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Creston-Dement Park District														
Unit Code:	071/030/12	County:	Ogle												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$44,025														
Equalized Assessed Valuation:	\$70,301,280														
Population:	1,250														
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 21:	\$56,245	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$45	\$79	\$35
Revenues During FY 21:	\$39,383	\$221,149	\$136,493
Expenditures During FY 21:	\$23,784	\$191,640	\$128,273
Per Capita Revenues:	\$32	\$82	\$47
Per Capita Expenditures:	\$19	\$68	\$40
Revenues over/under Expenditures:	\$15,599	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	302.07%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$71,844	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$57	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,302	\$106,183	\$0
Total Unrestricted Net Assets:	\$48,542	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$0	\$195,222	\$0
Per Capita Debt:	\$0	\$55	\$0
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Crete Park District
Unit Code:	099/020/12
County:	Will
Fiscal Year End:	4/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,579,400
Equalized Assessed Valuation:	\$159,341,429
Population:	8,023
Employees:	
Full Time:	6
Part Time:	44
Salaries Paid:	\$432,573

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$11,400	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$1	\$79	\$35
Revenues During FY 21:	\$709,691	\$221,149	\$136,493
Expenditures During FY 21:	\$717,228	\$191,640	\$128,273
Per Capita Revenues:	\$88	\$82	\$47
Per Capita Expenditures:	\$89	\$68	\$40
Revenues over/under Expenditures:	(\$7,537)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	0.54%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$3,863	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$0	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$384,562	\$106,183	\$0
Total Unrestricted Net Assets:	(\$627,329)	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$513,150	\$195,222	\$0
Per Capita Debt:	\$64	\$55	\$0
General Obligation Debt over EAV:	0.32%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$0	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$5	\$0
Ratio of Retained Earnings to Expenses:	0.00%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2021



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:	Crystal Lake Park District		
Unit Code:	063/010/12	County:	Mchenry
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,142,162		
Equalized Assessed Valuation:	\$1,628,707,890		
Population:	58,000		
Employees:			
Full Time:	58		
Part Time:	319		
Salaries Paid:	\$4,214,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$7,349,744	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$127	\$153	\$98
Revenues During FY 21:	\$9,466,934	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$8,537,697	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$163	\$236	\$178
Per Capita Expenditures:	\$147	\$212	\$156
Revenues over/under Expenditures:	\$929,237	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	94.56%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$8,073,349	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$139	\$179	\$120

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:	\$978,510	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$3,370,648	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$5,102,565	\$8,459,453	\$4,706,000
Per Capita Debt:	\$88	\$317	\$191
General Obligation Debt over EAV:	0.08%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$0	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$0	\$373,128	\$0
Expenditures During FY 21:	\$0	\$350,774	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$15	\$0
Operating Income (loss):	\$0	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$0	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0