

# 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

<b>Unit Name:</b>	Dallas City Park District		
<b>Unit Code:</b>	034/020/12	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$35,355		
<b>Equalized Assessed Valuation:</b>	\$7,588,620		
<b>Population:</b>	945		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

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:	\$32,669	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$35	\$79	\$35
Revenues During FY 21:	\$14,897	\$221,149	\$136,493
Expenditures During FY 21:	\$10,453	\$191,640	\$128,273
Per Capita Revenues:	\$16	\$82	\$47
Per Capita Expenditures:	\$11	\$68	\$40
Revenues over/under Expenditures:	\$4,444	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	355.05%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$37,113	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$39	\$101	\$42
 <b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0
 <b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Darien Park District		
<b>Unit Code:</b>	022/065/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,654,270		
<b>Equalized Assessed Valuation:</b>	\$924,415,467		
<b>Population:</b>	22,011		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		37	
<b>Salaries Paid:</b>		\$983,854	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,125,594</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$97</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,500,884</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,958,796</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$114</b>	\$236	\$178
Per Capita Expenditures:	<b>\$89</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$542,088</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>117.70%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$2,305,518</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$105</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$699,228</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,944,030</b>	\$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:	<b>\$10,973,915</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$499</b>	\$317	\$191
General Obligation Debt over EAV:	<b>1.02%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$1,605,764</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$73</b>	\$38	\$0
Revenues During FY 21:	<b>\$1,698,565</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,544,990</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$77</b>	\$18	\$0
Per Capita Expenses:	<b>\$70</b>	\$15	\$0
Operating Income (loss):	<b>\$153,575</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>113.87%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$1,759,339</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$80</b>	\$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

<b>Unit Name:</b>	Decatur Park District		
<b>Unit Code:</b>	055/010/12	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,577,003		
<b>Equalized Assessed Valuation:</b>	\$837,676,668		
<b>Population:</b>	69,966		
<b>Employees:</b>			
<b>Full Time:</b>	95		
<b>Part Time:</b>	164		
<b>Salaries Paid:</b>	\$5,183,755		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$7,942,027</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$153	\$98
Revenues During FY 21:	<b>\$12,677,562</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$10,388,654</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$181</b>	\$236	\$178
Per Capita Expenditures:	<b>\$148</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$2,288,908</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>98.58%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$10,240,952</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$146</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,451,768</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$7,365,040</b>	\$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:	<b>\$20,145,043</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$288</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.55%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Deerfield Park District</b>		
<b>Unit Code:</b>	049/020/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,518,769		
<b>Equalized Assessed Valuation:</b>	\$1,376,574,058		
<b>Population:</b>	19,030		
<b>Employees:</b>			
<b>Full Time:</b>		48	
<b>Part Time:</b>		513	
<b>Salaries Paid:</b>		\$5,668,629	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$6,142,141</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$153	\$98
Revenues During FY 21:	<b>\$13,626,721</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$12,565,383</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$716</b>	\$236	\$178
Per Capita Expenditures:	<b>\$660</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,061,338</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>54.48%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$6,845,906</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$360</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$738,039</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,101,950</b>	\$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:	<b>\$260,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$14</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.02%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	Dekalb Park District		
<b>Unit Code:</b>	019/010/12	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	2/28/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,223,127		
<b>Equalized Assessed Valuation:</b>	\$610,952,281		
<b>Population:</b>	44,849		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	124		
<b>Salaries Paid:</b>	\$1,497,067		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,092,275	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$69	\$153	\$98
Revenues During FY 21:	\$4,167,412	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,785,305	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$93	\$236	\$178
Per Capita Expenditures:	\$84	\$212	\$156
Revenues over/under Expenditures:	\$382,107	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	91.79%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,474,382	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$77	\$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:	\$1,466,605	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,150,203	\$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:	<b>\$2,303,084</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$51</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.22%</b>	0.55%	0.31%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Delavan Twp Park District</b>		
<b>Unit Code:</b>	090/010/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	5/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$121,369		
<b>Equalized Assessed Valuation:</b>	\$36,862,130		
<b>Population:</b>	2,061		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$60,349	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$29	\$79	\$35
Revenues During FY 21:	\$62,983	\$221,149	\$136,493
Expenditures During FY 21:	\$37,842	\$191,640	\$128,273
Per Capita Revenues:	\$31	\$82	\$47
Per Capita Expenditures:	\$18	\$68	\$40
Revenues over/under Expenditures:	\$25,141	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	225.91%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$85,490	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$41	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$85,490	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Des Plaines Park District		
<b>Unit Code:</b>	016/190/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,344,544		
<b>Equalized Assessed Valuation:</b>	\$1,976,391,965		
<b>Population:</b>	58,364		
<b>Employees:</b>			
<b>Full Time:</b>	44		
<b>Part Time:</b>	442		
<b>Salaries Paid:</b>	\$4,240,974		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$8,133,046</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$153	\$98
Revenues During FY 21:	<b>\$9,027,385</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$7,318,319</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$155</b>	\$236	\$178
Per Capita Expenditures:	<b>\$125</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,709,066</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>130.62%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$9,559,112</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$164</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,164,217</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$10,034,172</b>	\$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:	<b>\$9,893,506</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$170</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.38%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$9,776,118</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$168</b>	\$38	\$0
Revenues During FY 21:	<b>\$3,039,226</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$2,237,306</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$52</b>	\$18	\$0
Per Capita Expenses:	<b>\$38</b>	\$15	\$0
Operating Income (loss):	<b>\$801,920</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>461.63%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$10,328,038</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$177</b>	\$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

<b>Unit Name:</b>	Dieterich Park District														
<b>Unit Code:</b>	025/030/12	<b>County:</b>	Effingham												
<b>Fiscal Year End:</b>	4/30/2021														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$34,000														
<b>Equalized Assessed Valuation:</b>	\$14,784,787														
<b>Population:</b>	890														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$26,116	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$29	\$79	\$35
Revenues During FY 21:	\$23,368	\$221,149	\$136,493
Expenditures During FY 21:	\$26,921	\$191,640	\$128,273
Per Capita Revenues:	\$26	\$82	\$47
Per Capita Expenditures:	\$30	\$68	\$40
Revenues over/under Expenditures:	(\$3,553)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	83.81%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$22,563	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$25	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Dixon Park District		
<b>Unit Code:</b>	052/010/12	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	3/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,564,316		
<b>Equalized Assessed Valuation:</b>	\$187,035,159		
<b>Population:</b>	14,927		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$465,882		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$762,808	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$51	\$153	\$98
Revenues During FY 21:	\$1,056,140	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,047,572	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$71	\$236	\$178
Per Capita Expenditures:	\$70	\$212	\$156
Revenues over/under Expenditures:	\$8,568	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	75.31%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$788,879	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$53	\$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:	\$491,332	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$238,477	\$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:	<b>\$531,612</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$36</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.26%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Douglas Park District</b>											
<b>Unit Code:</b>	038/010/12	<b>County:</b>	Iroquois									
<b>Fiscal Year End:</b>	4/30/2021											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$183,588											
<b>Equalized Assessed Valuation:</b>	\$40,800,304											
<b>Population:</b>	2,240											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">3</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$13,576</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	3		<b>Salaries Paid:</b>	\$13,576	
<b>Full Time:</b>												
<b>Part Time:</b>	3											
<b>Salaries Paid:</b>	\$13,576											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$43,475	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$19	\$79	\$35
Revenues During FY 21:	\$79,536	\$221,149	\$136,493
Expenditures During FY 21:	\$86,819	\$191,640	\$128,273
Per Capita Revenues:	\$36	\$82	\$47
Per Capita Expenditures:	\$39	\$68	\$40
Revenues over/under Expenditures:	(\$7,283)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	40.10%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$34,818	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$16	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$112,500	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Downers Grove Park District</b>		
<b>Unit Code:</b>	022/070/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,867,186		
<b>Equalized Assessed Valuation:</b>	\$2,682,251,563		
<b>Population:</b>	49,470		
<b>Employees:</b>			
<b>Full Time:</b>	58		
<b>Part Time:</b>	144		
<b>Salaries Paid:</b>	\$4,708,927		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$5,387,077</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$109</b>	\$153	\$98
Revenues During FY 21:	<b>\$11,302,637</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$9,460,773</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$228</b>	\$236	\$178
Per Capita Expenditures:	<b>\$191</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,841,864</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>69.44%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$6,569,366</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$133</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,112,834</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$4,064,999</b>	\$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:	<b>\$12,701,699</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$257</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.32%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$2,765,790</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$56</b>	\$38	\$0
Revenues During FY 21:	<b>\$1,793,961</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,110,673</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$36</b>	\$18	\$0
Per Capita Expenses:	<b>\$22</b>	\$15	\$0
Operating Income (loss):	<b>\$683,288</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>302.85%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$3,363,653</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$68</b>	\$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

<b>Unit Name:</b>	Dundee Park District		
<b>Unit Code:</b>	045/040/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$20,990,683		
<b>Equalized Assessed Valuation:</b>	\$2,020,666,601		
<b>Population:</b>	64,167		
<b>Employees:</b>			
<b>Full Time:</b>	50		
<b>Part Time:</b>	750		
<b>Salaries Paid:</b>	\$5,635,754		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$756,563	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$12	\$153	\$98
Revenues During FY 21:	\$12,945,913	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$11,227,880	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$202	\$236	\$178
Per Capita Expenditures:	\$175	\$212	\$156
Revenues over/under Expenditures:	\$1,718,033	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	27.90%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,132,177	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$49	\$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:	\$2,002,848	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$1,221,178)	\$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:	<b>\$16,015,673</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$250</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>East St. Louis Park District</b>
<b>Unit Code:</b>	088/010/12
<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	2/28/2021
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$2,500,000
<b>Equalized Assessed Valuation:</b>	\$172,231,830
<b>Population:</b>	60,000
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	25
<b>Salaries Paid:</b>	\$404,198

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$30,988)	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	(\$1)	\$79	\$35
Revenues During FY 21:	\$844,843	\$221,149	\$136,493
Expenditures During FY 21:	\$843,051	\$191,640	\$128,273
Per Capita Revenues:	\$14	\$82	\$47
Per Capita Expenditures:	\$14	\$68	\$40
Revenues over/under Expenditures:	\$1,792	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	(3.46%)	187.43%	114.76%
Ending Fund Balance for FY 21:	(\$29,196)	\$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:	\$1,181,419	\$106,183	\$0
Total Unrestricted Net Assets:	(\$1,210,615)	\$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:	<b>\$428,655</b>	\$195,222	\$0
Per Capita Debt:	<b>\$7</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.06%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Easton Park District		
<b>Unit Code:</b>	060/025/12	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$22,365		
<b>Equalized Assessed Valuation:</b>	\$27,555,264		
<b>Population:</b>	340		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$29,910	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$88	\$79	\$35
Revenues During FY 21:	\$25,618	\$221,149	\$136,493
Expenditures During FY 21:	\$20,770	\$191,640	\$128,273
Per Capita Revenues:	\$75	\$82	\$47
Per Capita Expenditures:	\$61	\$68	\$40
Revenues over/under Expenditures:	\$4,848	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	167.35%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$34,758	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$102	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$4,848	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Edinburg Park District</b>
<b>Unit Code:</b>	011/015/12
<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2021
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$51,520
<b>Equalized Assessed Valuation:</b>	\$66,423,783
<b>Population:</b>	1,000
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	
<b>Salaries Paid:</b>	\$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$74,339	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$74	\$79	\$35
Revenues During FY 21:	\$52,071	\$221,149	\$136,493
Expenditures During FY 21:	\$29,991	\$191,640	\$128,273
Per Capita Revenues:	\$52	\$82	\$47
Per Capita Expenditures:	\$30	\$68	\$40
Revenues over/under Expenditures:	\$22,080	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	321.49%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$96,419	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$96	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$96,418	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Elba-Salem Park District		
<b>Unit Code:</b>	048/010/12	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$69,690		
<b>Equalized Assessed Valuation:</b>	\$36,193,832		
<b>Population:</b>	1,271		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$132,878	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$105	\$79	\$35
Revenues During FY 21:	\$26,457	\$221,149	\$136,493
Expenditures During FY 21:	\$24,031	\$191,640	\$128,273
Per Capita Revenues:	\$21	\$82	\$47
Per Capita Expenditures:	\$19	\$68	\$40
Revenues over/under Expenditures:	\$2,426	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	563.04%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$135,304	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$106	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Eldorado-Raleigh Pleasure Park District		
<b>Unit Code:</b>	082/010/12	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$604,690		
<b>Equalized Assessed Valuation:</b>	\$25,350,000		
<b>Population:</b>	4,800		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$71,256	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$532,628	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$111	\$79	\$35
Revenues During FY 21:	\$290,650	\$221,149	\$136,493
Expenditures During FY 21:	\$357,064	\$191,640	\$128,273
Per Capita Revenues:	\$61	\$82	\$47
Per Capita Expenditures:	\$74	\$68	\$40
Revenues over/under Expenditures:	(\$66,414)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	130.57%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$466,214	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$97	\$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:	\$203,214	\$106,183	\$0
Total Unrestricted Net Assets:	\$263,000	\$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:	<b>\$152,400</b>	\$195,222	\$0
Per Capita Debt:	<b>\$32</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Elk Grove Park District		
<b>Unit Code:</b>	016/210/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,971,402		
<b>Equalized Assessed Valuation:</b>	\$2,030,139,277		
<b>Population:</b>	32,812		
<b>Employees:</b>			
<b>Full Time:</b>		88	
<b>Part Time:</b>		522	
<b>Salaries Paid:</b>		\$6,831,572	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$9,768,038</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$298</b>	\$153	\$98
Revenues During FY 21:	<b>\$17,714,332</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$15,949,023</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$540</b>	\$236	\$178
Per Capita Expenditures:	<b>\$486</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,765,309</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>72.31%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$11,533,347</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$351</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,768,753</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$12,046,169</b>	\$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:	<b>\$4,875,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$149</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.24%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	Elmhurst Park District		
<b>Unit Code:</b>	022/080/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,012,468		
<b>Equalized Assessed Valuation:</b>	\$8,411,676,999		
<b>Population:</b>	45,786		
<b>Employees:</b>			
<b>Full Time:</b>	70		
<b>Part Time:</b>	464		
<b>Salaries Paid:</b>	\$9,319,334		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$9,260,581	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$202	\$153	\$98
Revenues During FY 21:	\$10,952,655	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$8,120,455	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$239	\$236	\$178
Per Capita Expenditures:	\$177	\$212	\$156
Revenues over/under Expenditures:	\$2,832,200	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	157.00%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$12,749,054	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$278	\$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:	\$5,859,784	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$8,375,323	\$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:	<b>\$10,590,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$231</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.05%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$4,408,486</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$96</b>	\$38	\$0
Revenues During FY 21:	<b>\$2,139,526</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$2,664,841</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$47</b>	\$18	\$0
Per Capita Expenses:	<b>\$58</b>	\$15	\$0
Operating Income (loss):	<b>(\$525,315)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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

<b>Unit Name:</b>	Emden Park District		
<b>Unit Code:</b>	054/017/12	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$27,648		
<b>Equalized Assessed Valuation:</b>	\$3,754,430		
<b>Population:</b>	1,955		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$4,710		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$19,683	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$10	\$79	\$35
Revenues During FY 21:	\$55,503	\$221,149	\$136,493
Expenditures During FY 21:	\$61,481	\$191,640	\$128,273
Per Capita Revenues:	\$28	\$82	\$47
Per Capita Expenditures:	\$31	\$68	\$40
Revenues over/under Expenditures:	(\$5,978)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	22.29%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$13,705	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$7	\$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:	<b>\$24,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$12</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Evanston Lighthouse Park District		
<b>Unit Code:</b>	016/220/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$174,800		
<b>Equalized Assessed Valuation:</b>	\$184,478,357		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$48,588		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$124,231	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$25	\$79	\$35
Revenues During FY 21:	\$174,800	\$221,149	\$136,493
Expenditures During FY 21:	\$141,505	\$191,640	\$128,273
Per Capita Revenues:	\$35	\$82	\$47
Per Capita Expenditures:	\$28	\$68	\$40
Revenues over/under Expenditures:	\$33,295	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	111.32%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$157,526	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$32	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$124,231	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Fairfield Park District		
<b>Unit Code:</b>	096/010/12	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,120,312		
<b>Equalized Assessed Valuation:</b>	\$42,067,072		
<b>Population:</b>	4,936		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$202,679		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$461,387	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$93	\$79	\$35
Revenues During FY 21:	\$443,978	\$221,149	\$136,493
Expenditures During FY 21:	\$403,190	\$191,640	\$128,273
Per Capita Revenues:	\$90	\$82	\$47
Per Capita Expenditures:	\$82	\$68	\$40
Revenues over/under Expenditures:	\$40,788	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	124.55%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$502,175	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$102	\$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:	\$113,568	\$106,183	\$0
Total Unrestricted Net Assets:	\$529,125	\$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:	<b>\$175,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$35</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.42%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Farmington Township Park District		
<b>Unit Code:</b>	029/020/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$62,000		
<b>Equalized Assessed Valuation:</b>	\$44,258,908		
<b>Population:</b>	3,400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$2,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$87,083</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$79	\$35
Revenues During FY 21:	<b>\$49,674</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$34,608</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$15</b>	\$82	\$47
Per Capita Expenditures:	<b>\$10</b>	\$68	\$40
Revenues over/under Expenditures:	<b>\$15,066</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>295.16%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$102,149</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$30</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$102,149</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Flagg-Rochelle Park District		
<b>Unit Code:</b>	071/010/12	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,566,993		
<b>Equalized Assessed Valuation:</b>	\$278,496,583		
<b>Population:</b>	9,000		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$435,871		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$751,099	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$83	\$153	\$98
Revenues During FY 21:	\$1,160,101	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$826,020	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$129	\$236	\$178
Per Capita Expenditures:	\$92	\$212	\$156
Revenues over/under Expenditures:	\$334,081	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	131.37%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,085,180	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$121	\$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:	\$1,335,371	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$384,130	\$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:	<b>\$15,459,183</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$1,718</b>	\$317	\$191
General Obligation Debt over EAV:	<b>5.38%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	Flanagan #1 Park District		
<b>Unit Code:</b>	053/005/12	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$373,400		
<b>Equalized Assessed Valuation:</b>	\$42,232,642		
<b>Population:</b>	1,900		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$41,642		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$57,836	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$30	\$79	\$35
Revenues During FY 21:	\$262,923	\$221,149	\$136,493
Expenditures During FY 21:	\$231,101	\$191,640	\$128,273
Per Capita Revenues:	\$138	\$82	\$47
Per Capita Expenditures:	\$122	\$68	\$40
Revenues over/under Expenditures:	\$31,822	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	38.80%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$89,658	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$47	\$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:	<b>\$422,318</b>	\$195,222	\$0
Per Capita Debt:	<b>\$222</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Fon Du Lac Park District		
<b>Unit Code:</b>	090/020/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,972,263		
<b>Equalized Assessed Valuation:</b>	\$529,920,854		
<b>Population:</b>	22,615		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	104		
<b>Salaries Paid:</b>	\$1,722,709		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$3,993,698</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$177</b>	\$153	\$98
Revenues During FY 21:	<b>\$4,683,804</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$4,851,172</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$207</b>	\$236	\$178
Per Capita Expenditures:	<b>\$215</b>	\$212	\$156
Revenues over/under Expenditures:	<b>(\$167,368)</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>96.43%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$4,678,035</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$207</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,645,351</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,211,323</b>	\$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:	<b>\$5,063,230</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$224</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$2,688,429</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$119</b>	\$38	\$0
Revenues During FY 21:	<b>\$1,398,173</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,437,583</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$62</b>	\$18	\$0
Per Capita Expenses:	<b>\$64</b>	\$15	\$0
Operating Income (loss):	<b>(\$39,410)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>185.95%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$2,673,220</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$118</b>	\$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

<b>Unit Name:</b>	Forest Park Park District		
<b>Unit Code:</b>	016/230/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,755,350		
<b>Equalized Assessed Valuation:</b>	\$423,786,962		
<b>Population:</b>	13,704		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		17	
<b>Salaries Paid:</b>		\$1,106,057	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$4,616,457</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$337</b>	\$153	\$98
Revenues During FY 21:	<b>\$4,052,522</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$3,112,180</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$296</b>	\$236	\$178
Per Capita Expenditures:	<b>\$227</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$940,342</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>184.62%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$5,745,590</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$419</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$680,787</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,958,371</b>	\$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:	<b>\$5,027,495</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$367</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.05%</b>	0.55%	0.31%

**Enterprise Funds**

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

<b>Unit Name:</b>	Forest View Park District		
<b>Unit Code:</b>	016/240/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$255,098		
<b>Equalized Assessed Valuation:</b>	\$65,405,109		
<b>Population:</b>	666		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$66,956		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$372,839	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$560	\$79	\$35
Revenues During FY 21:	\$233,079	\$221,149	\$136,493
Expenditures During FY 21:	\$133,982	\$191,640	\$128,273
Per Capita Revenues:	\$350	\$82	\$47
Per Capita Expenditures:	\$201	\$68	\$40
Revenues over/under Expenditures:	\$99,097	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	352.24%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$471,936	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$709	\$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:	\$34,635	\$106,183	\$0
Total Unrestricted Net Assets:	\$437,302	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Forman Park District		
<b>Unit Code:</b>	060/015/12	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$239,500		
<b>Equalized Assessed Valuation:</b>	\$66,670,807		
<b>Population:</b>	3,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$46,240		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$59,902	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$19	\$79	\$35
Revenues During FY 21:	\$174,440	\$221,149	\$136,493
Expenditures During FY 21:	\$154,877	\$191,640	\$128,273
Per Capita Revenues:	\$55	\$82	\$47
Per Capita Expenditures:	\$48	\$68	\$40
Revenues over/under Expenditures:	\$19,563	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	51.31%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$79,465	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$25	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$79,465	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Foss Park District		
<b>Unit Code:</b>	049/030/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,926,500		
<b>Equalized Assessed Valuation:</b>	\$273,520,341		
<b>Population:</b>	30,395		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		49	
<b>Salaries Paid:</b>		\$1,018,590	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,427,545</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,911,757</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,251,017</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$63</b>	\$236	\$178
Per Capita Expenditures:	<b>\$41</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$660,740</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>163.18%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$2,041,359</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$67</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$946,990</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$1,103,825</b>	\$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:	<b>\$1,484,370</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$49</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$3,511,150</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$116</b>	\$38	\$0
Revenues During FY 21:	<b>\$859,161</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,071,245</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$28</b>	\$18	\$0
Per Capita Expenses:	<b>\$35</b>	\$15	\$0
Operating Income (loss):	<b>(\$212,084)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>312.35%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$3,345,992</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$110</b>	\$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

<b>Unit Name:</b>	Fox Valley Park District		
<b>Unit Code:</b>	045/050/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$41,868,670		
<b>Equalized Assessed Valuation:</b>	\$4,982,717,879		
<b>Population:</b>	236,000		
<b>Employees:</b>			
<b>Full Time:</b>	113		
<b>Part Time:</b>	823		
<b>Salaries Paid:</b>	\$10,146,952		

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$18,762,842</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$80</b>	\$153	\$98
Revenues During FY 21:	<b>\$28,362,068</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$26,397,227</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$120</b>	\$236	\$178
Per Capita Expenditures:	<b>\$112</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,964,841</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>79.17%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$20,897,525</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$89</b>	\$179	\$120
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$7,548,821</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$23,602,593</b>	\$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:	<b>\$22,736,355</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$96</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.31%</b>	0.55%	0.31%

#### Enterprise Funds

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

<b>Unit Name:</b>	Frankfort Park District		
<b>Unit Code:</b>	028/020/12	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$666,700		
<b>Equalized Assessed Valuation:</b>	\$102,700,619		
<b>Population:</b>	7,715		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$256,972		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$476,376	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$62	\$79	\$35
Revenues During FY 21:	\$564,806	\$221,149	\$136,493
Expenditures During FY 21:	\$561,824	\$191,640	\$128,273
Per Capita Revenues:	\$73	\$82	\$47
Per Capita Expenditures:	\$73	\$68	\$40
Revenues over/under Expenditures:	\$2,982	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	85.32%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$479,358	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$62	\$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:	\$19,062	\$106,183	\$0
Total Unrestricted Net Assets:	\$360,495	\$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:	<b>\$372,100</b>	\$195,222	\$0
Per Capita Debt:	<b>\$48</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.36%</b>	0.13%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Frankfort Park District		
<b>Unit Code:</b>	099/030/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	5/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,952,060		
<b>Equalized Assessed Valuation:</b>	\$830,474,050		
<b>Population:</b>	22,000		
<b>Employees:</b>			
<b>Full Time:</b>		11	
<b>Part Time:</b>		40	
<b>Salaries Paid:</b>		\$876,775	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,110,034</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$96</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,386,705</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$2,185,746</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$108</b>	\$236	\$178
Per Capita Expenditures:	<b>\$99</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$200,959</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>105.73%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$2,310,993</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$105</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,108,110</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$890,208</b>	\$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:	<b>\$2,352,364</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$107</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.21%</b>	0.55%	0.31%

**Enterprise Funds**

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

<b>Unit Name:</b>	Frankfort Square Park District		
<b>Unit Code:</b>	099/035/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,132,665		
<b>Equalized Assessed Valuation:</b>	\$574,665,174		
<b>Population:</b>	18,500		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		49	
<b>Salaries Paid:</b>		\$873,666	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$490,134</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$153	\$98
Revenues During FY 21:	<b>\$3,076,465</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$2,839,350</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$166</b>	\$236	\$178
Per Capita Expenditures:	<b>\$153</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$237,115</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>19.40%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$550,909</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$30</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$389,065</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>(\$245,629)</b>	\$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:	<b>\$3,885,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$210</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.68%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$3,816,258</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$206</b>	\$38	\$0
Revenues During FY 21:	<b>\$382,992</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$369,622</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$21</b>	\$18	\$0
Per Capita Expenses:	<b>\$20</b>	\$15	\$0
Operating Income (loss):	<b>\$13,370</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>1,028.65%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$3,802,114</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$206</b>	\$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

<b>Unit Name:</b>	Franklin Park Park District		
<b>Unit Code:</b>	016/250/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,438,913		
<b>Equalized Assessed Valuation:</b>	\$652,546,749		
<b>Population:</b>	14,801		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	186		
<b>Salaries Paid:</b>	\$1,831,352		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$3,038,265</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$205</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,632,987</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$2,425,946</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$178</b>	\$236	\$178
Per Capita Expenditures:	<b>\$164</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$207,041</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>130.75%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$3,171,973</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$214</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,942,901</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,655,080</b>	\$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:	<b>\$1,152,941</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$78</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.16%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$4,954,706</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$335</b>	\$38	\$0
Revenues During FY 21:	<b>\$731,792</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$923,545</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$49</b>	\$18	\$0
Per Capita Expenses:	<b>\$62</b>	\$15	\$0
Operating Income (loss):	<b>(\$191,753)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>523.67%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$4,836,286</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$327</b>	\$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

<b>Unit Name:</b>	Franklin Township Park District		
<b>Unit Code:</b>	019/020/12	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/1/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$60,590		
<b>Equalized Assessed Valuation:</b>	\$53,824,548		
<b>Population:</b>	2,520		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$18,616		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$23,504	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$9	\$79	\$35
Revenues During FY 21:	\$48,351	\$221,149	\$136,493
Expenditures During FY 21:	\$40,133	\$191,640	\$128,273
Per Capita Revenues:	\$19	\$82	\$47
Per Capita Expenditures:	\$16	\$68	\$40
Revenues over/under Expenditures:	\$8,218	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	79.04%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$31,721	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$13	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$31,721	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Freeport Park District		
<b>Unit Code:</b>	089/010/12	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	3/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,098,064		
<b>Equalized Assessed Valuation:</b>	\$220,874,687		
<b>Population:</b>	23,775		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		91	
<b>Salaries Paid:</b>		\$1,269,037	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$3,300,591</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,168,553</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,906,574</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$91</b>	\$236	\$178
Per Capita Expenditures:	<b>\$80</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$261,979</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>187.95%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$3,583,340</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$151</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,654,905</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,436,962</b>	\$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:	<b>\$546,765</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$23</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.25%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$1,962,941</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$83</b>	\$38	\$0
Revenues During FY 21:	<b>\$804,216</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$782,800</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$34</b>	\$18	\$0
Per Capita Expenses:	<b>\$33</b>	\$15	\$0
Operating Income (loss):	<b>\$21,416</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>250.84%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$1,963,587</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$83</b>	\$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

<b>Unit Name:</b>	Friends Creek Park District		
<b>Unit Code:</b>	055/040/12	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$24,744		
<b>Equalized Assessed Valuation:</b>	\$37,539,937		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$56,666	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$31	\$79	\$35
Revenues During FY 21:	\$32,710	\$221,149	\$136,493
Expenditures During FY 21:	\$24,744	\$191,640	\$128,273
Per Capita Revenues:	\$18	\$82	\$47
Per Capita Expenditures:	\$14	\$68	\$40
Revenues over/under Expenditures:	\$7,966	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	261.20%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$64,632	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$36	\$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:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

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