

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------|----------------|-------|
| Unit Name: | Galva Park District | | |
| Unit Code: | 037/010/12 | County: | Henry |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$306,100 | | |
| Equalized Assessed Valuation: | \$21,296,420 | | |
| Population: | 2,470 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 20 | | |
| Salaries Paid: | \$35,363 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$150,427 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$61 | \$79 | \$35 |
| Revenues During FY 21: | \$198,006 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$123,611 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$80 | \$82 | \$47 |
| Per Capita Expenditures: | \$50 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$74,395 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 163.10% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$201,613 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$82 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$49,231 | \$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: | \$152,071 | \$195,222 | \$0 |
| Per Capita Debt: | \$62 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.00% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|-------|
| Unit Name: | Geneseo Park District | | |
| Unit Code: | 037/020/12 | County: | Henry |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,661,282 | | |
| Equalized Assessed Valuation: | \$296,962,894 | | |
| Population: | 12,574 | | |
| Employees: | | | |
| Full Time: | 7 | | |
| Part Time: | 103 | | |
| Salaries Paid: | \$860,782 | | |

| Blended Component Units |
|---|
| Empty table for Blended Component Units |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,656,050 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$132 | \$153 | \$98 |
| Revenues During FY 21: | \$1,734,949 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,468,739 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$138 | \$236 | \$178 |
| Per Capita Expenditures: | \$117 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$266,210 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 130.88% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,922,260 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$153 | \$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: | \$281,386 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$6,513,621 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$5,481,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$436 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.29% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|------|
| Unit Name: | Geneva Park District | | |
| Unit Code: | 045/060/12 | County: | Kane |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$15,683,627 | | |
| Equalized Assessed Valuation: | \$1,594,939,469 | | |
| Population: | 31,374 | | |
| Employees: | | | |
| | Full Time: | 41 | |
| | Part Time: | 350 | |
| | Salaries Paid: | \$3,455,526 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$3,989,562 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$127 | \$153 | \$98 |
| Revenues During FY 21: | \$9,008,333 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$8,227,027 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$287 | \$236 | \$178 |
| Per Capita Expenditures: | \$262 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$781,306 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 45.84% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$3,770,868 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$120 | \$179 | \$120 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$989,888 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$8,053,774 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$5,762,160 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$184 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.11% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------------|----------------|--------|
| Unit Name: | Genoa Twp Park District | | |
| Unit Code: | 019/030/12 | County: | DeKalb |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$2,463,500 | | |
| Equalized Assessed Valuation: | \$120,782,550 | | |
| Population: | 6,000 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 40 | | |
| Salaries Paid: | \$311,156 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$503,731 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$84 | \$79 | \$35 |
| Revenues During FY 21: | \$657,396 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$556,237 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$110 | \$82 | \$47 |
| Per Capita Expenditures: | \$93 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$101,159 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 108.75% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$604,890 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$101 | \$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: | \$1,366,430 | \$63,426 | \$0 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$1,571,310 | \$195,222 | \$0 |
| Per Capita Debt: | \$262 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.24% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------------------|----------------|---------|
| Unit Name: | Germantown Park District | | |
| Unit Code: | 014/010/12 | County: | Clinton |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$88,735 | | |
| Equalized Assessed Valuation: | \$20,860,125 | | |
| Population: | 1,279 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | | | |
| Salaries Paid: | \$ | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$21,803 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$17 | \$79 | \$35 |
| Revenues During FY 21: | \$70,169 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$62,539 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$55 | \$82 | \$47 |
| Per Capita Expenditures: | \$49 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$7,630 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 47.06% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$29,433 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$23 | \$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: | \$29,432 | \$63,426 | \$0 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------|----------------|--------|
| Unit Name: | Glen Ellyn Park District | | |
| Unit Code: | 022/090/12 | County: | Dupage |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$12,197,877 | | |
| Equalized Assessed Valuation: | \$1,828,264,027 | | |
| Population: | 37,000 | | |
| Employees: | | | |
| Full Time: | 28 | | |
| Part Time: | 292 | | |
| Salaries Paid: | \$3,475,947 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$3,630,595 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$98 | \$153 | \$98 |
| Revenues During FY 21: | \$10,971,404 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$8,694,909 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$297 | \$236 | \$178 |
| Per Capita Expenditures: | \$235 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$2,276,495 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 55.23% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$4,802,216 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$130 | \$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: | \$2,892,359 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$4,807,943 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$1,370,436 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$37 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.07% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | | | | | | | | | | | | | |
|--------------------------------------|--|----------------|--------|-------------------|--|--|--|-------------------|--|--|--|-----------------------|----|--|--|
| Unit Name: | Glen Ellyn Countryside Park District | | | | | | | | | | | | | | |
| Unit Code: | 022/100/12 | County: | Dupage | | | | | | | | | | | | |
| Fiscal Year End: | 6/30/2021 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$186,810 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$88,181,838 | | | | | | | | | | | | | | |
| Population: | 3,750 | | | | | | | | | | | | | | |
| Employees: | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table> | | | Full Time: | | | | Part Time: | | | | Salaries Paid: | \$ | | |
| Full Time: | | | | | | | | | | | | | | | |
| Part Time: | | | | | | | | | | | | | | | |
| Salaries Paid: | \$ | | | | | | | | | | | | | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$195,071 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$52 | \$79 | \$35 |
| Revenues During FY 21: | \$96,173 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$68,487 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$26 | \$82 | \$47 |
| Per Capita Expenditures: | \$18 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$27,686 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 325.25% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$222,757 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$59 | \$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: | \$222,756 | \$63,426 | \$0 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | |
|--------------------------------------|------------------------------|
| Unit Name: | Glencoe Park District |
| Unit Code: | 016/260/12 |
| County: | Cook |
| Fiscal Year End: | 2/28/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$16,428,436 |
| Equalized Assessed Valuation: | \$945,237,762 |
| Population: | 8,723 |
| Employees: | |
| Full Time: | 35 |
| Part Time: | 185 |
| Salaries Paid: | \$3,508,063 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$7,332,871 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$841 | \$153 | \$98 |
| Revenues During FY 21: | \$10,368,040 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$8,774,283 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$1,189 | \$236 | \$178 |
| Per Capita Expenditures: | \$1,006 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$1,593,757 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 78.09% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$6,851,628 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$785 | \$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: | \$1,009,853 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$6,852,623 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$9,055,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$1,038 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.96% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|------------------------|----------------|------|
| Unit Name: | Glenview Park District | | |
| Unit Code: | 016/270/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$47,142,231 | | |
| Equalized Assessed Valuation: | \$3,298,125.081 | | |
| Population: | 55,976 | | |
| Employees: | | | |
| Full Time: | 113 | | |
| Part Time: | 766 | | |
| Salaries Paid: | \$9,614,349 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$9,282,150 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$166 | \$153 | \$98 |
| Revenues During FY 21: | \$26,396,668 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$26,977,888 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$472 | \$236 | \$178 |
| Per Capita Expenditures: | \$482 | \$212 | \$156 |
| Revenues over/under Expenditures: | (\$581,220) | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 46.79% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$12,622,925 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$226 | \$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: | \$11,720,760 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$17,835,607 | \$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: | \$34,710,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$620 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.60% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|--------|
| Unit Name: | Godley Park District | | |
| Unit Code: | 032/010/12 | County: | Grundy |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,583,350 | | |
| Equalized Assessed Valuation: | \$476,939,851 | | |
| Population: | 650 | | |
| Employees: | | | |
| Full Time: | 20 | | |
| Part Time: | 16 | | |
| Salaries Paid: | \$878,009 | | |

| Blended Component Units |
|---------------------------------------|
| Empty box for Blended Component Units |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,084,020 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$1,668 | \$153 | \$98 |
| Revenues During FY 21: | \$1,878,151 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,616,493 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$2,889 | \$236 | \$178 |
| Per Capita Expenditures: | \$2,487 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$261,658 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 61.59% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$995,678 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$1,532 | \$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: | \$1,282,765 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$767,932 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$1,620,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$2,492 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.34% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------|----------------|------|
| Unit Name: | Golf Maine Park District | | |
| Unit Code: | 016/280/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$2,314,048 | | |
| Equalized Assessed Valuation: | \$286,558,250 | | |
| Population: | 20,000 | | |
| Employees: | | | |
| Full Time: | 8 | | |
| Part Time: | 26 | | |
| Salaries Paid: | \$484,225 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,046,864 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$52 | \$153 | \$98 |
| Revenues During FY 21: | \$932,859 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$906,674 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$47 | \$236 | \$178 |
| Per Capita Expenditures: | \$45 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$26,185 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 118.35% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,073,049 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$54 | \$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: | \$560,049 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$551,775 | \$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: | \$790,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$40 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.28% | 0.55% | 0.31% |

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grandwood Park District**

Unit Code: **049/040/12** County: **Lake**

Fiscal Year End: **4/30/2021**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,630,500**

Equalized Assessed Valuation: **\$51,939,563**

Population: **5,297**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$56,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 21: | \$106,384 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$20 | \$79 | \$35 |
| Revenues During FY 21: | \$319,641 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$288,684 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$60 | \$82 | \$47 |
| Per Capita Expenditures: | \$54 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$30,957 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 47.57% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$137,341 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$26 | \$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: | \$127,077 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$11,211 | \$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: | \$32,195 | \$195,222 | \$0 |
| Per Capita Debt: | \$6 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.00% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------------|----------------|---------|
| Unit Name: | Granite City Park District | | |
| Unit Code: | 057/010/12 | County: | Madison |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,940,200 | | |
| Equalized Assessed Valuation: | \$319,881,674 | | |
| Population: | 28,158 | | |
| Employees: | | | |
| Full Time: | 12 | | |
| Part Time: | 132 | | |
| Salaries Paid: | \$1,043,267 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,095,347 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$39 | \$153 | \$98 |
| Revenues During FY 21: | \$2,679,157 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$2,206,120 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$95 | \$236 | \$178 |
| Per Capita Expenditures: | \$78 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$473,037 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 68.14% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,503,333 | \$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: | \$1,440,276 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$401,339 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$1,986,278 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$71 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.24% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-------------------------------------|----------------|----------|
| Unit Name: | Grant Memorial Park District | | |
| Unit Code: | 102/010/12 | County: | Woodford |
| Fiscal Year End: | 4/14/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$60,599 | | |
| Equalized Assessed Valuation: | \$30,018,869 | | |
| Population: | 1,032 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | | | |
| Salaries Paid: | \$ | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$2,345 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$2 | \$79 | \$35 |
| Revenues During FY 21: | \$62,382 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$51,180 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$60 | \$82 | \$47 |
| Per Capita Expenditures: | \$50 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$11,202 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 26.47% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$13,547 | \$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: | \$0 | \$56,317 | \$0 |

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-------------------------|----------------|------|
| Unit Name: | Grayslake Park District | | |
| Unit Code: | 049/050/12 | County: | Lake |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,407,398 | | |
| Equalized Assessed Valuation: | \$642,776,558 | | |
| Population: | 22,800 | | |
| Employees: | | | |
| Full Time: | | 16 | |
| Part Time: | | 130 | |
| Salaries Paid: | | \$1,410,511 | |

| 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: | \$1,122,579 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$49 | \$153 | \$98 |
| Revenues During FY 21: | \$3,292,202 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$3,128,834 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$144 | \$236 | \$178 |
| Per Capita Expenditures: | \$137 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$163,368 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 41.10% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,285,947 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$56 | \$179 | \$120 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$0 | \$0 |
| Total Unreserved Funds: | \$0 | \$0 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$517,549 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$736,889 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$4,409,345 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$193 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.68% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------------|----------------|------|
| Unit Name: | Griggsville Park District | | |
| Unit Code: | 075/010/12 | County: | Pike |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$54,856 | | |
| Equalized Assessed Valuation: | \$25,402,040 | | |
| Population: | 1,615 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$16,331 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$60,817 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$38 | \$79 | \$35 |
| Revenues During FY 21: | \$40,914 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$32,335 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$25 | \$82 | \$47 |
| Per Capita Expenditures: | \$20 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$8,579 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 214.62% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$69,396 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$43 | \$101 | \$42 |

Equity

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

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|------|
| Unit Name: | Gurnee Park District | | |
| Unit Code: | 049/060/12 | County: | Lake |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$13,165,824 | | |
| Equalized Assessed Valuation: | \$1,205,187,331 | | |
| Population: | 33,067 | | |
| Employees: | | | |
| Full Time: | 41 | | |
| Part Time: | 289 | | |
| Salaries Paid: | \$3,469,827 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$3,569,605 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$108 | \$153 | \$98 |
| Revenues During FY 21: | \$7,291,331 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$7,223,259 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$221 | \$236 | \$178 |
| Per Capita Expenditures: | \$218 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$68,072 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 50.36% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$3,637,677 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$110 | \$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: | \$700,906 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$5,832,475 | \$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: | \$13,386,201 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$405 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.08% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-------------------------------|----------------|---------|
| Unit Name: | Hamilton Park District | | |
| Unit Code: | 034/030/12 | County: | Hancock |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$401,180 | | |
| Equalized Assessed Valuation: | \$43,252,025 | | |
| Population: | 2,677 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$35,962 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$397,456 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$148 | \$79 | \$35 |
| Revenues During FY 21: | \$181,757 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$213,529 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$68 | \$82 | \$47 |
| Per Capita Expenditures: | \$80 | \$68 | \$40 |
| Revenues over/under Expenditures: | (\$31,772) | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 171.26% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$365,684 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$137 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$30,736 | \$0 |
| Total Unreserved Funds: | \$365,684 | \$56,317 | \$0 |

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-------------------------|----------------|------|
| Unit Name: | Hampshire Park District | | |
| Unit Code: | 045/070/12 | County: | Kane |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,722,793 | | |
| Equalized Assessed Valuation: | \$345,909,473 | | |
| Population: | 8,000 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 70 | | |
| Salaries Paid: | \$653,355 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$505,196 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$63 | \$153 | \$98 |
| Revenues During FY 21: | \$1,694,722 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,330,669 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$212 | \$236 | \$178 |
| Per Capita Expenditures: | \$166 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$364,053 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 278.33% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$3,703,638 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$463 | \$179 | \$120 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$4,628 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$938,716 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$1,900,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$238 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.55% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------|----------------|--------|
| Unit Name: | Hanna City Park District | | |
| Unit Code: | 072/035/12 | County: | Peoria |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$86,648 | | |
| Equalized Assessed Valuation: | \$5,325,306 | | |
| Population: | 1,253 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 1 | | |
| Salaries Paid: | \$14,508 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$27,418 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$22 | \$79 | \$35 |
| Revenues During FY 21: | \$81,168 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$77,714 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$65 | \$82 | \$47 |
| Per Capita Expenditures: | \$62 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$3,454 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 39.73% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$30,872 | \$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: | \$22,303 | \$30,736 | \$0 |
| Total Unreserved Funds: | \$0 | \$56,317 | \$0 |

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------------------|----------------|------|
| Unit Name: | Hanover Park Park District | | |
| Unit Code: | 016/290/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,818,456 | | |
| Equalized Assessed Valuation: | \$649,288,341 | | |
| Population: | 36,000 | | |
| Employees: | | | |
| Full Time: | | 18 | |
| Part Time: | | 88 | |
| Salaries Paid: | | \$1,210,944 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,090,402 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$30 | \$153 | \$98 |
| Revenues During FY 21: | \$3,084,423 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$2,759,740 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$86 | \$236 | \$178 |
| Per Capita Expenditures: | \$77 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$324,683 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 51.31% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,415,888 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$39 | \$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: | \$2,536,007 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$1,442,771 | \$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: | \$6,231,220 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$173 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.96% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------------|----------------|------------|
| Unit Name: | Hanover Township Park District | | |
| Unit Code: | 043/025/12 | County: | Jo Daviess |
| Fiscal Year End: | 6/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$135,550 | | |
| Equalized Assessed Valuation: | \$22,111,393 | | |
| Population: | 1,033 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | | | |
| Salaries Paid: | \$ | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$101,671 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$98 | \$79 | \$35 |
| Revenues During FY 21: | \$92,126 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$65,269 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$89 | \$82 | \$47 |
| Per Capita Expenditures: | \$63 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$26,857 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 196.92% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$128,528 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$124 | \$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: | \$21,444 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$107,084 | \$63,426 | \$0 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------|----------------|--------|
| Unit Name: | Harrisburg Park District | | |
| Unit Code: | 082/020/12 | County: | Saline |
| Fiscal Year End: | 6/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$762,907 | | |
| Equalized Assessed Valuation: | \$107,192,646 | | |
| Population: | 8,219 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 23 | | |
| Salaries Paid: | \$314,263 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$323,079 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$39 | \$79 | \$35 |
| Revenues During FY 21: | \$574,066 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$521,835 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$70 | \$82 | \$47 |
| Per Capita Expenditures: | \$63 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$52,231 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 71.92% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$375,310 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$46 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$30,736 | \$0 |
| Total Unreserved Funds: | \$375,310 | \$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: | \$195,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$24 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.18% | 0.13% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$649 | \$33,682 | \$0 |
| Per Capita Beginning Retained Earnings | \$0 | \$4 | \$0 |
| Revenues During FY 21: | \$39,649 | \$13,922 | \$0 |
| Expenditures During FY 21: | \$31,997 | \$13,917 | \$0 |
| Per Capita Revenues: | \$5 | \$2 | \$0 |
| Per Capita Expenses: | \$4 | \$2 | \$0 |
| Operating Income (loss): | \$7,652 | \$5 | \$0 |
| Ratio of Retained Earnings to Expenses: | 25.94% | 14.44% | 0.00% |
| Ending Retained Earnings for FY 21: | \$8,301 | \$33,884 | \$0 |
| Per Capita Ending Retained Earnings: | \$1 | \$4 | \$0 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|------|
| Unit Name: | Harvey Park District | | |
| Unit Code: | 016/300/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$967,702 | | |
| Equalized Assessed Valuation: | \$850,142 | | |
| Population: | 24,408 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$178,680 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$2,246,170 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$92 | \$153 | \$98 |
| Revenues During FY 21: | \$1,273,331 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,494,913 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$52 | \$236 | \$178 |
| Per Capita Expenditures: | \$61 | \$212 | \$156 |
| Revenues over/under Expenditures: | (\$221,582) | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 135.43% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$2,024,588 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$83 | \$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: | \$0 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$2,765,126 | \$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: | \$685,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$28 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.00% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|-------|
| Unit Name: | Havana Park District | | |
| Unit Code: | 060/005/12 | County: | Mason |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$783,048 | | |
| Equalized Assessed Valuation: | \$51,660,706 | | |
| Population: | 3,301 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 15 | | |
| Salaries Paid: | \$131,505 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$144,277 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$44 | \$79 | \$35 |
| Revenues During FY 21: | \$417,231 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$376,284 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$126 | \$82 | \$47 |
| Per Capita Expenditures: | \$114 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$40,947 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 49.22% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$185,224 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$56 | \$101 | \$42 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$919,668 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | (\$328,314) | \$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: | \$175,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$53 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.34% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------------|----------------|------|
| Unit Name: | Hazel Crest Park District | | |
| Unit Code: | 016/320/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$2,705,158 | | |
| Equalized Assessed Valuation: | \$152,797,108 | | |
| Population: | 13,565 | | |
| Employees: | | | |
| Full Time: | 9 | | |
| Part Time: | 22 | | |
| Salaries Paid: | \$269,778 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$461,706 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$34 | \$79 | \$35 |
| Revenues During FY 21: | \$675,582 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$512,510 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$50 | \$82 | \$47 |
| Per Capita Expenditures: | \$38 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$163,072 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 102.39% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$524,778 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$39 | \$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: | \$427,210 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$328,613 | \$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: | \$2,003,586 | \$195,222 | \$0 |
| Per Capita Debt: | \$148 | \$55 | \$0 |
| General Obligation Debt over EAV: | 1.05% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|------------------------|----------------|--------|
| Unit Name: | Hennepin Park District | | |
| Unit Code: | 078/010/12 | County: | Putnam |
| Fiscal Year End: | 6/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$384,650 | | |
| Equalized Assessed Valuation: | \$28,092,188 | | |
| Population: | 705 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 14 | | |
| Salaries Paid: | \$120,729 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$203,289 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$288 | \$79 | \$35 |
| Revenues During FY 21: | \$361,622 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$236,031 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$513 | \$82 | \$47 |
| Per Capita Expenditures: | \$335 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$125,591 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 139.34% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$328,880 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$466 | \$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: | \$6,345 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$323,383 | \$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: | \$42,075 | \$195,222 | \$0 |
| Per Capita Debt: | \$60 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.15% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|------------|
| Unit Name: | Herrin Park District | | |
| Unit Code: | 100/010/12 | County: | Williamson |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$346,860 | | |
| Equalized Assessed Valuation: | \$150,005,714 | | |
| Population: | 12,827 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 35 | | |
| Salaries Paid: | \$155,499 | | |

| Blended Component Units |
|---------------------------------------|
| Empty box for Blended Component Units |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$562,776 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$44 | \$79 | \$35 |
| Revenues During FY 21: | \$388,662 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$352,709 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$30 | \$82 | \$47 |
| Per Capita Expenditures: | \$27 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$35,953 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 169.75% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$598,729 | \$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: | \$669,494 | \$63,426 | \$0 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------------|----------------|------|
| Unit Name: | Hickory Hills Park District | | |
| Unit Code: | 016/330/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,857,686 | | |
| Equalized Assessed Valuation: | \$431,121,360 | | |
| Population: | 17,500 | | |
| Employees: | | | |
| Full Time: | 9 | | |
| Part Time: | 31 | | |
| Salaries Paid: | \$614,234 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$2,350,210 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$134 | \$153 | \$98 |
| Revenues During FY 21: | \$1,440,674 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,425,943 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$82 | \$236 | \$178 |
| Per Capita Expenditures: | \$81 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$14,731 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 150.42% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$2,144,941 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$123 | \$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: | \$261,957 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$1,965,248 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$3,348,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$191 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.78% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------------|----------------|------|
| Unit Name: | Highland Park Park District | | |
| Unit Code: | 049/070/12 | County: | Lake |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$32,482,227 | | |
| Equalized Assessed Valuation: | \$2,330,593,645 | | |
| Population: | 30,176 | | |
| Employees: | | | |
| Full Time: | 94 | | |
| Part Time: | 202 | | |
| Salaries Paid: | \$8,368,798 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$9,846,567 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$326 | \$153 | \$98 |
| Revenues During FY 21: | \$22,176,797 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$15,886,100 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$735 | \$236 | \$178 |
| Per Capita Expenditures: | \$526 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$6,290,697 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 76.32% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$12,123,967 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$402 | \$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: | \$316,363 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$28,829,398 | \$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: | \$30,965,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$1,026 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.48% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|------------------------|----------------|------|
| Unit Name: | Hodgkins Park District | | |
| Unit Code: | 016/335/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,309,633 | | |
| Equalized Assessed Valuation: | \$170,666,459 | | |
| Population: | 1,971 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$404,314 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,045,459 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$530 | \$79 | \$35 |
| Revenues During FY 21: | \$657,372 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$823,572 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$334 | \$82 | \$47 |
| Per Capita Expenditures: | \$418 | \$68 | \$40 |
| Revenues over/under Expenditures: | (\$166,200) | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 106.76% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$879,259 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$446 | \$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: | \$69,222 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$1,006,059 | \$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: | \$690,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$350 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.40% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------------------|----------------|------|
| Unit Name: | Hoffman Estates Park District | | |
| Unit Code: | 016/340/12 | County: | Cook |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$22,001,376 | | |
| Equalized Assessed Valuation: | \$2,065,332,516 | | |
| Population: | 52,530 | | |
| Employees: | | | |
| Full Time: | 70 | | |
| Part Time: | 456 | | |
| Salaries Paid: | \$6,612,602 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$8,335,084 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$159 | \$153 | \$98 |
| Revenues During FY 21: | \$14,579,973 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$12,931,543 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$278 | \$236 | \$178 |
| Per Capita Expenditures: | \$246 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$1,648,430 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 70.64% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$9,134,925 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$174 | \$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: | \$5,996,866 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$8,568,745 | \$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: | \$62,748,249 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$1,195 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.37% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---|----------------|------|
| Unit Name: | Homewood-Flossmoor Park District | | |
| Unit Code: | 016/350/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$11,473,679 | | |
| Equalized Assessed Valuation: | \$677,494,191 | | |
| Population: | 28,787 | | |
| Employees: | | | |
| Full Time: | | 49 | |
| Part Time: | | 93 | |
| Salaries Paid: | | \$4,931,167 | |

Blended Component Units

| | |
|--|--|
| | |
|--|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$476,082 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$17 | \$153 | \$98 |
| Revenues During FY 21: | \$7,740,298 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$7,158,165 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$269 | \$236 | \$178 |
| Per Capita Expenditures: | \$249 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$582,133 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 22.76% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,628,940 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$57 | \$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: | \$1,473,081 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$1,159,666 | \$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: | \$13,228,292 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$460 | \$317 | \$191 |
| General Obligation Debt over EAV: | 1.92% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------------|----------------|-----------|
| Unit Name: | Horner Park District | | |
| Unit Code: | 088/030/12 | County: | St. Clair |
| Fiscal Year End: | 9/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$175,000 | | |
| Equalized Assessed Valuation: | \$88,677,638 | | |
| Population: | 4,500 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | | | |
| Salaries Paid: | \$34,476 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$96,987 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$22 | \$79 | \$35 |
| Revenues During FY 21: | \$160,357 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$85,635 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$36 | \$82 | \$47 |
| Per Capita Expenditures: | \$19 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$74,722 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 200.51% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$171,709 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$38 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$30,736 | \$0 |
| Total Unreserved Funds: | \$337,835 | \$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: | \$29,073 | \$195,222 | \$0 |
| Per Capita Debt: | \$6 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.00% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|---------|
| Unit Name: | Huntley Park District | | |
| Unit Code: | 063/030/12 | County: | Mchenry |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,652,837 | | |
| Equalized Assessed Valuation: | \$1,570,963,610 | | |
| Population: | 47,000 | | |
| Employees: | | | |
| Full Time: | 21 | | |
| Part Time: | 200 | | |
| Salaries Paid: | \$2,319,659 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,773,677 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$38 | \$153 | \$98 |
| Revenues During FY 21: | \$7,543,802 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$7,446,778 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$161 | \$236 | \$178 |
| Per Capita Expenditures: | \$158 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$97,024 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 25.12% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,870,701 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$40 | \$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: | \$1,401,335 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$1,422,483 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$2,268,013 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$48 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.09% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------------------|----------------|----------|
| Unit Name: | Hutsonville Park District | | |
| Unit Code: | 017/020/12 | County: | Crawford |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$48,715 | | |
| Equalized Assessed Valuation: | \$13,505,447 | | |
| Population: | 1,000 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | | | |
| Salaries Paid: | \$ | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$19,489 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$19 | \$79 | \$35 |
| Revenues During FY 21: | \$33,031 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$35,656 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$33 | \$82 | \$47 |
| Per Capita Expenditures: | \$36 | \$68 | \$40 |
| Revenues over/under Expenditures: | (\$2,625) | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 47.30% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$16,864 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$17 | \$101 | \$42 |

Equity

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

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|-------|
| Unit Name: | Illini Park District | | |
| Unit Code: | 055/020/12 | County: | Macon |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$52,700 | | |
| Equalized Assessed Valuation: | \$30,336,331 | | |
| Population: | 1,366 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$70,966 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$52 | \$79 | \$35 |
| Revenues During FY 21: | \$55,853 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$64,703 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$41 | \$82 | \$47 |
| Per Capita Expenditures: | \$47 | \$68 | \$40 |
| Revenues over/under Expenditures: | (\$8,850) | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 96.00% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$62,116 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$45 | \$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: | \$104,500 | \$195,222 | \$0 |
| Per Capita Debt: | \$77 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.00% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-------------------------|----------------|------|
| Unit Name: | Inverness Park District | | |
| Unit Code: | 016/360/12 | County: | Cook |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$526,233 | | |
| Equalized Assessed Valuation: | \$228,391,148 | | |
| Population: | 7,438 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$112,736 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,564,924 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$210 | \$79 | \$35 |
| Revenues During FY 21: | \$416,203 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$301,851 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$56 | \$82 | \$47 |
| Per Capita Expenditures: | \$41 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$114,352 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 556.33% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$1,679,276 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$226 | \$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: | \$709,957 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$984,133 | \$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: | \$52,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$7 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.02% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|--------|
| Unit Name: | Itasca Park District | | |
| Unit Code: | 022/120/12 | County: | Dupage |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$9,057,477 | | |
| Equalized Assessed Valuation: | \$567,971,735 | | |
| Population: | 9,543 | | |
| Employees: | | | |
| Full Time: | 12 | | |
| Part Time: | 20 | | |
| Salaries Paid: | \$1,024,920 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,510,748 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$158 | \$153 | \$98 |
| Revenues During FY 21: | \$2,481,166 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$2,537,041 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$260 | \$236 | \$178 |
| Per Capita Expenditures: | \$266 | \$212 | \$156 |
| Revenues over/under Expenditures: | (\$55,875) | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 55.77% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,414,873 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$148 | \$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: | \$172,445 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$2,157,683 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$2,984,416 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$313 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.43% | 0.55% | 0.31% |

Enterprise Funds

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