

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:	Joliet Park District		
Unit Code:	099/040/12	County:	Will
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,916,209		
Equalized Assessed Valuation:	\$2,521,057,602		
Population:	147,344		
Employees:			
Full Time:	66		
Part Time:	290		
Salaries Paid:	\$5,383,194		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,838,721	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$12	\$153	\$98
Revenues During FY 21:	\$18,752,441	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$15,540,484	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$127	\$236	\$178
Per Capita Expenditures:	\$105	\$212	\$156
Revenues over/under Expenditures:	\$3,211,957	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	32.50%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$5,050,678	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$34	\$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:	\$3,572,774	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$27,480	\$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:	\$27,710,175	\$8,459,453	\$4,706,000
Per Capita Debt:	\$188	\$317	\$191
General Obligation Debt over EAV:	1.09%	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:	Justice Park District		
Unit Code:	016/375/12	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$385,000		
Equalized Assessed Valuation:	\$166,242,565		
Population:	12,600		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$141,242		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$590,133)	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	(\$47)	\$79	\$35
Revenues During FY 21:	\$332,803	\$221,149	\$136,493
Expenditures During FY 21:	\$481,178	\$191,640	\$128,273
Per Capita Revenues:	\$26	\$82	\$47
Per Capita Expenditures:	\$38	\$68	\$40
Revenues over/under Expenditures:	(\$148,375)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	(153.48%)	187.43%	114.76%
Ending Fund Balance for FY 21:	(\$738,508)	\$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:	\$2,022,110	\$106,183	\$0
Total Unrestricted Net Assets:	(\$1,522,381)	\$63,426	\$0

FISCAL YEAR 2021



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$867,000	\$195,222	\$0
Per Capita Debt:	\$69	\$55	\$0
General Obligation Debt over EAV:	0.52%	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:	Kankakee Valley Park District		
Unit Code:	046/010/12	County:	Kankakee
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,215,923		
Equalized Assessed Valuation:	\$340,410,804		
Population:	26,776		
Employees:			
Full Time:	11		
Part Time:	29		
Salaries Paid:	\$658,525		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,596,173	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$60	\$153	\$98
Revenues During FY 21:	\$2,217,199	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,934,112	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$83	\$236	\$178
Per Capita Expenditures:	\$72	\$212	\$156
Revenues over/under Expenditures:	\$283,087	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	99.88%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,931,865	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$72	\$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:	\$1,444,442	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$2,189,674)	\$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:	\$2,435,930	\$8,459,453	\$4,706,000
Per Capita Debt:	\$91	\$317	\$191
General Obligation Debt over EAV:	0.21%	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:	Kenilworth Park District		
Unit Code:	016/380/12	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,687,796		
Equalized Assessed Valuation:	\$306,417,569		
Population:	2,356		
Employees:			
Full Time:	5		
Part Time:	39		
Salaries Paid:	\$468,962		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,000,709	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$849	\$153	\$98
Revenues During FY 21:	\$1,471,077	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,241,882	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$624	\$236	\$178
Per Capita Expenditures:	\$527	\$212	\$156
Revenues over/under Expenditures:	\$229,195	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	173.12%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,149,904	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$913	\$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:	\$1,912,671	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$67,704	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kewanee Park District
Unit Code:	037/030/12
County:	Henry
Fiscal Year End:	12/31/2021
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,748,310
Equalized Assessed Valuation:	\$88,439,907
Population:	11,000
Employees:	
Full Time:	6
Part Time:	78
Salaries Paid:	\$537,168

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,453,657	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$223	\$153	\$98
Revenues During FY 21:	\$2,090,707	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,823,500	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$190	\$236	\$178
Per Capita Expenditures:	\$166	\$212	\$156
Revenues over/under Expenditures:	\$267,207	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	152.60%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,782,614	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$253	\$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:	\$329,214	\$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:	\$1,307,413	\$8,459,453	\$4,706,000
Per Capita Debt:	\$119	\$317	\$191
General Obligation Debt over EAV:	1.34%	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 Less Than 850,000

Local Government Profile

Unit Name:	Kingsbury Park District		
Unit Code:	003/010/12	County:	Bond
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,283,346		
Equalized Assessed Valuation:	\$108,784,271		
Population:	9,700		
Employees:			
Full Time:	4		
Part Time:	41		
Salaries Paid:	\$236,871		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$311,267	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$32	\$79	\$35
Revenues During FY 21:	\$549,685	\$221,149	\$136,493
Expenditures During FY 21:	\$477,746	\$191,640	\$128,273
Per Capita Revenues:	\$57	\$82	\$47
Per Capita Expenditures:	\$49	\$68	\$40
Revenues over/under Expenditures:	\$71,939	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	83.02%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$396,606	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$41	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$290,933	\$106,183	\$0
Total Unrestricted Net Assets:	\$160,638	\$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:	Kingston Park District														
Unit Code:	019/040/12	County:	DeKalb												
Fiscal Year End:	3/31/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$57,776														
Equalized Assessed Valuation:	\$93,507,501														
Population:	1,315														
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:	\$40,052	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$30	\$79	\$35
Revenues During FY 21:	\$56,244	\$221,149	\$136,493
Expenditures During FY 21:	\$43,460	\$191,640	\$128,273
Per Capita Revenues:	\$43	\$82	\$47
Per Capita Expenditures:	\$33	\$68	\$40
Revenues over/under Expenditures:	\$12,784	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	121.57%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$52,836	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$40	\$101	\$42

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$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:	Kirkwood Park District														
Unit Code:	094/005/12	County:	Warren												
Fiscal Year End:	6/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$64,620														
Equalized Assessed Valuation:	\$18,953,351														
Population:	1,000														
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:	\$40,620	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$41	\$79	\$35
Revenues During FY 21:	\$28,558	\$221,149	\$136,493
Expenditures During FY 21:	\$32,430	\$191,640	\$128,273
Per Capita Revenues:	\$29	\$82	\$47
Per Capita Expenditures:	\$32	\$68	\$40
Revenues over/under Expenditures:	(\$3,872)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	113.31%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$36,748	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$37	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$36,748	\$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:	La Grange Park District		
Unit Code:	016/390/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,397,827		
Equalized Assessed Valuation:	\$755,289,198		
Population:	15,322		
Employees:			
Full Time:	17		
Part Time:	138		
Salaries Paid:	\$1,599,055		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,201,296	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$339	\$153	\$98
Revenues During FY 21:	\$3,236,094	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,119,521	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$211	\$236	\$178
Per Capita Expenditures:	\$204	\$212	\$156
Revenues over/under Expenditures:	\$116,573	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	132.61%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$4,136,669	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$270	\$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:	\$980,999	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,969,575	\$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:	\$5,566,970	\$8,459,453	\$4,706,000
Per Capita Debt:	\$363	\$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 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:	La Grange Park Park District		
Unit Code:	016/170/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,727,204		
Equalized Assessed Valuation:	\$439,592,979		
Population:	13,395		
Employees:			
Full Time:		8	
Part Time:		31	
Salaries Paid:		\$475,302	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$601,310	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$45	\$153	\$98
Revenues During FY 21:	\$1,119,815	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,099,769	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$84	\$236	\$178
Per Capita Expenditures:	\$82	\$212	\$156
Revenues over/under Expenditures:	\$20,046	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	56.50%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$621,356	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$46	\$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:	\$303,050	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$580,893	\$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:	\$1,590,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$119	\$317	\$191
General Obligation Debt over EAV:	0.36%	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:	La Harpe Park District		
Unit Code:	034/040/12	County:	Hancock
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$940,870		
Equalized Assessed Valuation:	\$7,962,692		
Population:	1,235		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$19,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,819,421	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$1,473	\$79	\$35
Revenues During FY 21:	\$256,185	\$221,149	\$136,493
Expenditures During FY 21:	\$192,557	\$191,640	\$128,273
Per Capita Revenues:	\$207	\$82	\$47
Per Capita Expenditures:	\$156	\$68	\$40
Revenues over/under Expenditures:	\$63,628	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	959.40%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$1,847,391	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$1,496	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$1,847,391	\$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:	Lacon Park District														
Unit Code:	059/015/12	County:	Marshall												
Fiscal Year End:	12/31/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$50,000														
Equalized Assessed Valuation:	\$22,480,022														
Population:	2,327														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$221,529	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$95	\$79	\$35
Revenues During FY 21:	\$17,009	\$221,149	\$136,493
Expenditures During FY 21:	\$24,342	\$191,640	\$128,273
Per Capita Revenues:	\$7	\$82	\$47
Per Capita Expenditures:	\$10	\$68	\$40
Revenues over/under Expenditures:	(\$7,333)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	879.94%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$214,196	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$92	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,502	\$30,736	\$0
Total Unreserved Funds:	\$216,326	\$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:	Lafayette Park District		
Unit Code:	087/010/12	County:	Stark
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$77,500		
Equalized Assessed Valuation:	\$14,803,194		
Population:	600		
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:	\$62,955	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$105	\$79	\$35
Revenues During FY 21:	\$29,242	\$221,149	\$136,493
Expenditures During FY 21:	\$18,111	\$191,640	\$128,273
Per Capita Revenues:	\$49	\$82	\$47
Per Capita Expenditures:	\$30	\$68	\$40
Revenues over/under Expenditures:	\$11,131	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	409.07%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$74,086	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$123	\$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:	Lake Barrington Countryside Park District														
Unit Code:	049/125/12	County:	Lake												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$174,000														
Equalized Assessed Valuation:	\$311,581,353														
Population:	4,973														
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:	\$181,962	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$37	\$79	\$35
Revenues During FY 21:	\$87,422	\$221,149	\$136,493
Expenditures During FY 21:	\$49,288	\$191,640	\$128,273
Per Capita Revenues:	\$18	\$82	\$47
Per Capita Expenditures:	\$10	\$68	\$40
Revenues over/under Expenditures:	\$38,134	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	446.55%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$220,096	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$44	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$220,074	\$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:	Lake Bluff Park District		
Unit Code:	049/080/12	County:	Lake
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,413,311		
Equalized Assessed Valuation:	\$668,743,727		
Population:	8,500		
Employees:			
Full Time:	14		
Part Time:	244		
Salaries Paid:	\$2,123,419		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$822,526	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$97	\$153	\$98
Revenues During FY 21:	\$4,784,283	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$4,017,301	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$563	\$236	\$178
Per Capita Expenditures:	\$473	\$212	\$156
Revenues over/under Expenditures:	\$766,982	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	27.48%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,104,101	\$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:	\$186,280	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,269,106	\$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:	\$5,852,106	\$8,459,453	\$4,706,000
Per Capita Debt:	\$688	\$317	\$191
General Obligation Debt over EAV:	0.74%	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:	Lamotte Park District
Unit Code:	017/010/12
County:	Crawford
Fiscal Year End:	5/26/2021
Accounting Method:	Cash
Appropriation or Budget:	\$88,684
Equalized Assessed Valuation:	\$30,408,046
Population:	1,400
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	\$27,411

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$87,382	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$62	\$79	\$35
Revenues During FY 21:	\$74,256	\$221,149	\$136,493
Expenditures During FY 21:	\$96,367	\$191,640	\$128,273
Per Capita Revenues:	\$53	\$82	\$47
Per Capita Expenditures:	\$69	\$68	\$40
Revenues over/under Expenditures:	(\$22,111)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	67.73%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$65,271	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$47	\$101	\$42

Equity

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

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$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:	Lan Oak Park District		
Unit Code:	016/400/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,789,181		
Equalized Assessed Valuation:	\$412,453,923		
Population:	27,904		
Employees:			
Full Time:		10	
Part Time:		15	
Salaries Paid:		\$469,622	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,941,844	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$70	\$153	\$98
Revenues During FY 21:	\$1,526,797	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,413,200	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$55	\$236	\$178
Per Capita Expenditures:	\$51	\$212	\$156
Revenues over/under Expenditures:	\$113,597	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	145.45%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,055,441	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$74	\$179	\$120

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,817	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$3,481,558	\$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:	\$2,604,915	\$8,459,453	\$4,706,000
Per Capita Debt:	\$93	\$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:	Lanterman Park District		
Unit Code:	051/010/12	County:	Lawrence
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,254		
Equalized Assessed Valuation:	\$16,410,178		
Population:	2,000		
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:	\$23,173	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$12	\$79	\$35
Revenues During FY 21:	\$17,607	\$221,149	\$136,493
Expenditures During FY 21:	\$17,860	\$191,640	\$128,273
Per Capita Revenues:	\$9	\$82	\$47
Per Capita Expenditures:	\$9	\$68	\$40
Revenues over/under Expenditures:	(\$253)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	128.33%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$22,920	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$11	\$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:	\$22,920	\$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:	Lawrence Park District		
Unit Code:	051/020/12	County:	Lawrence
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,775		
Equalized Assessed Valuation:	\$64,571,273		
Population:	6,501		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$41,797	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$6	\$79	\$35
Revenues During FY 21:	\$129,296	\$221,149	\$136,493
Expenditures During FY 21:	\$128,357	\$191,640	\$128,273
Per Capita Revenues:	\$20	\$82	\$47
Per Capita Expenditures:	\$20	\$68	\$40
Revenues over/under Expenditures:	\$939	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	33.29%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$42,736	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$7	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$42,736	\$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:	Le Roy Park District		
Unit Code:	064/010/12	County:	McLean
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$248,814		
Equalized Assessed Valuation:	\$105,610,398		
Population:	5,000		
Employees:			
Full Time:	3		
Part Time:	65		
Salaries Paid:	\$242,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$10,274	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$2	\$79	\$35
Revenues During FY 21:	\$248,814	\$221,149	\$136,493
Expenditures During FY 21:	\$248,814	\$191,640	\$128,273
Per Capita Revenues:	\$50	\$82	\$47
Per Capita Expenditures:	\$50	\$68	\$40
Revenues over/under Expenditures:	\$0	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	4.13%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$10,274	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$2	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	(\$152,499)	\$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:	Lemont Park District		
Unit Code:	016/405/12	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,536,077		
Equalized Assessed Valuation:	\$1,082,217,104		
Population:	22,160		
Employees:			
Full Time:	23		
Part Time:	111		
Salaries Paid:	\$2,288,918		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,251,855	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$192	\$153	\$98
Revenues During FY 21:	\$5,055,187	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$4,852,905	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$228	\$236	\$178
Per Capita Expenditures:	\$219	\$212	\$156
Revenues over/under Expenditures:	\$202,282	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	91.78%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$4,454,137	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$201	\$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:	\$2,133,492	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$7,427,767	\$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:	\$4,846,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$219	\$317	\$191
General Obligation Debt over EAV:	0.45%	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:	Lena Park District		
Unit Code:	089/020/12	County:	Stephenson
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$910,000		
Equalized Assessed Valuation:	\$98,127,893		
Population:	5,201		
Employees:			
Full Time:	3		
Part Time:	38		
Salaries Paid:	\$220,495		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$370,039	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$71	\$79	\$35
Revenues During FY 21:	\$477,579	\$221,149	\$136,493
Expenditures During FY 21:	\$542,857	\$191,640	\$128,273
Per Capita Revenues:	\$92	\$82	\$47
Per Capita Expenditures:	\$104	\$68	\$40
Revenues over/under Expenditures:	(\$65,278)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	30.84%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$167,391	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$32	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	Lewistown Park District		
Unit Code:	029/030/12	County:	Fulton
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$114,215		
Equalized Assessed Valuation:	\$34,571,450		
Population:	2,260		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,886		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$48,912	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$22	\$79	\$35
Revenues During FY 21:	\$78,420	\$221,149	\$136,493
Expenditures During FY 21:	\$63,036	\$191,640	\$128,273
Per Capita Revenues:	\$35	\$82	\$47
Per Capita Expenditures:	\$28	\$68	\$40
Revenues over/under Expenditures:	\$15,384	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	102.00%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$64,296	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$28	\$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:	Limestone Park District		
Unit Code:	046/020/12	County:	Kankakee
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$331,500		
Equalized Assessed Valuation:	\$133,843,568		
Population:	4,836		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$44,314		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$324,653	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$67	\$79	\$35
Revenues During FY 21:	\$229,539	\$221,149	\$136,493
Expenditures During FY 21:	\$230,129	\$191,640	\$128,273
Per Capita Revenues:	\$47	\$82	\$47
Per Capita Expenditures:	\$48	\$68	\$40
Revenues over/under Expenditures:	(\$590)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	140.82%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$324,063	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$67	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$162,064	\$30,736	\$0
Total Unreserved Funds:	\$161,999	\$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:	Lincoln Park District
Unit Code:	054/020/12
County:	Logan
Fiscal Year End:	12/31/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,194,207
Equalized Assessed Valuation:	\$160,730,528
Population:	15,100
Employees:	
Full Time:	9
Part Time:	30
Salaries Paid:	\$489,160

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$255,310	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$17	\$153	\$98
Revenues During FY 21:	\$982,737	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$984,239	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$65	\$236	\$178
Per Capita Expenditures:	\$65	\$212	\$156
Revenues over/under Expenditures:	(\$1,502)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	25.79%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$253,808	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$17	\$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:	\$1,429,687	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$98,514	\$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:	\$1,438,010	\$8,459,453	\$4,706,000
Per Capita Debt:	\$95	\$317	\$191
General Obligation Debt over EAV:	0.89%	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:	Lindenhurst Park District		
Unit Code:	049/085/12	County:	Lake
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,737,921		
Equalized Assessed Valuation:	\$353,206,105		
Population:	14,417		
Employees:			
Full Time:	8		
Part Time:	39		
Salaries Paid:	\$691,528		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$751,933	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$52	\$153	\$98
Revenues During FY 21:	\$1,647,657	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,571,660	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$114	\$236	\$178
Per Capita Expenditures:	\$109	\$212	\$156
Revenues over/under Expenditures:	\$75,997	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	52.68%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$827,930	\$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:	\$96,941	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$778,020	\$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:	\$4,586,246	\$8,459,453	\$4,706,000
Per Capita Debt:	\$318	\$317	\$191
General Obligation Debt over EAV:	1.29%	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:	Lisle Park District
Unit Code:	022/130/12
County:	Dupage
Fiscal Year End:	12/31/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$9,089,143
Equalized Assessed Valuation:	\$1,362,181,095
Population:	32,000
Employees:	
Full Time:	33
Part Time:	183
Salaries Paid:	\$2,563,792

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,926,054	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$91	\$153	\$98
Revenues During FY 21:	\$6,496,736	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$5,120,705	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$203	\$236	\$178
Per Capita Expenditures:	\$160	\$212	\$156
Revenues over/under Expenditures:	\$1,376,031	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	72.30%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,702,085	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$116	\$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:	\$579,127	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$5,082,493	\$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:	\$5,065,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$158	\$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:	\$3,965,486	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$124	\$38	\$0
Revenues During FY 21:	\$934,646	\$373,128	\$0
Expenditures During FY 21:	\$630,971	\$350,774	\$0
Per Capita Revenues:	\$29	\$18	\$0
Per Capita Expenses:	\$20	\$15	\$0
Operating Income (loss):	\$303,675	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	676.60%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$4,269,161	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$133	\$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:	Litchfield Park District		
Unit Code:	068/010/12	County:	Montgomery
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$391,975		
Equalized Assessed Valuation:	\$91,540,070		
Population:	6,939		
Employees:			
Full Time:	3		
Part Time:	27		
Salaries Paid:	\$150,420		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$179,807	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$26	\$79	\$35
Revenues During FY 21:	\$450,310	\$221,149	\$136,493
Expenditures During FY 21:	\$379,215	\$191,640	\$128,273
Per Capita Revenues:	\$65	\$82	\$47
Per Capita Expenditures:	\$55	\$68	\$40
Revenues over/under Expenditures:	\$71,095	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	66.16%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$250,902	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$36	\$101	\$42

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,584	\$106,183	\$0
Total Unrestricted Net Assets:	\$250,902	\$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:	\$25,000	\$195,222	\$0
Per Capita Debt:	\$4	\$55	\$0
General Obligation Debt over EAV:	0.03%	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:	Lockport Park District
Unit Code:	099/050/12
County:	Will
Fiscal Year End:	12/31/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$17,648,950
Equalized Assessed Valuation:	\$1,985,198,987
Population:	71,000
Employees:	
Full Time:	40
Part Time:	402
Salaries Paid:	\$4,700,217

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$11,843,138	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$167	\$153	\$98
Revenues During FY 21:	\$13,489,599	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$11,592,594	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$190	\$236	\$178
Per Capita Expenditures:	\$163	\$212	\$156
Revenues over/under Expenditures:	\$1,897,005	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	118.50%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$13,736,794	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$193	\$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:	\$1,599,740	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$7,624,037	\$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:	\$3,505,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$49	\$317	\$191
General Obligation Debt over EAV:	0.18%	0.55%	0.31%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lombard Park District		
Unit Code:	022/140/12	County:	Dupage
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,452,518		
Equalized Assessed Valuation:	\$4,727,271,240		
Population:	44,476		
Employees:			
Full Time:	44		
Part Time:	284		
Salaries Paid:	\$3,562,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$6,385,577	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$144	\$153	\$98
Revenues During FY 21:	\$8,504,591	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$7,149,908	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$191	\$236	\$178
Per Capita Expenditures:	\$161	\$212	\$156
Revenues over/under Expenditures:	\$1,354,683	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	99.87%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$7,140,260	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$161	\$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:	\$1,143,786	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$6,320,793	\$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:	\$10,722,619	\$8,459,453	\$4,706,000
Per Capita Debt:	\$241	\$317	\$191
General Obligation Debt over EAV:	0.05%	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:	Long Grove Park District		
Unit Code:	049/087/12	County:	Lake
Fiscal Year End:	8/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$375,864		
Equalized Assessed Valuation:	\$559,343,955		
Population:	8,050		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$13,828		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,376,261	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$171	\$79	\$35
Revenues During FY 21:	\$263,929	\$221,149	\$136,493
Expenditures During FY 21:	\$222,276	\$191,640	\$128,273
Per Capita Revenues:	\$33	\$82	\$47
Per Capita Expenditures:	\$28	\$68	\$40
Revenues over/under Expenditures:	\$41,653	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	637.91%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$1,417,914	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$176	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$94,283	\$30,736	\$0
Total Unreserved Funds:	\$1,323,631	\$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