

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palatine Park District		
<b>Unit Code:</b>	016/560/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,205,584		
<b>Equalized Assessed Valuation:</b>	\$2,480,495,752		
<b>Population:</b>	83,000		
<b>Employees:</b>			
<b>Full Time:</b>	82		
<b>Part Time:</b>	188		
<b>Salaries Paid:</b>	\$8,401,681		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$17,129,787	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$206	\$153	\$98
Revenues During FY 21:	\$21,000,441	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$17,440,414	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$253	\$236	\$178
Per Capita Expenditures:	\$210	\$212	\$156
Revenues over/under Expenditures:	\$3,560,027	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	112.72%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$19,659,275	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$237	\$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:	\$7,382,625	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$12,087,234	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$17,385,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$209</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.31%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Park Ridge Park District		
<b>Unit Code:</b>	016/580/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,678,482		
<b>Equalized Assessed Valuation:</b>	\$1,790,141,268		
<b>Population:</b>	39,656		
<b>Employees:</b>			
<b>Full Time:</b>	55		
<b>Part Time:</b>	497		
<b>Salaries Paid:</b>	\$5,864,929		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$5,901,271</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$149</b>	\$153	\$98
Revenues During FY 21:	<b>\$14,545,363</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$13,548,617</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$367</b>	\$236	\$178
Per Capita Expenditures:	<b>\$342</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$996,746</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>46.16%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$6,254,372</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$158</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,232,272</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$5,720,848</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$12,426,844</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$313</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.69%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Paxton Park District</b>		
<b>Unit Code:</b>	027/010/12	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	1/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$532,411		
<b>Equalized Assessed Valuation:</b>	\$50,479,599		
<b>Population:</b>	4,125		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$59,715		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$144,773	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$35	\$79	\$35
Revenues During FY 21:	\$115,949	\$221,149	\$136,493
Expenditures During FY 21:	\$135,240	\$191,640	\$128,273
Per Capita Revenues:	\$28	\$82	\$47
Per Capita Expenditures:	\$33	\$68	\$40
Revenues over/under Expenditures:	(\$19,291)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	92.78%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$125,481	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$30	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,526	\$30,736	\$0
Total Unreserved Funds:	\$109,955	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$100,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$24</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.20%</b>	0.13%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pearl City Park District		
<b>Unit Code:</b>	089/030/12	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$199,755		
<b>Equalized Assessed Valuation:</b>	\$57,149,513		
<b>Population:</b>	3,200		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$57,853		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$78,214	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$24	\$79	\$35
Revenues During FY 21:	\$135,318	\$221,149	\$136,493
Expenditures During FY 21:	\$118,957	\$191,640	\$128,273
Per Capita Revenues:	\$42	\$82	\$47
Per Capita Expenditures:	\$37	\$68	\$40
Revenues over/under Expenditures:	\$16,361	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	79.50%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$94,575	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$30	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$120,588	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2021



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peotone Park District		
<b>Unit Code:</b>	099/080/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$404,907		
<b>Equalized Assessed Valuation:</b>	\$95,319,435		
<b>Population:</b>	4,105		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$54,932		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$316,219	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$77	\$79	\$35
Revenues During FY 21:	\$253,490	\$221,149	\$136,493
Expenditures During FY 21:	\$268,776	\$191,640	\$128,273
Per Capita Revenues:	\$62	\$82	\$47
Per Capita Expenditures:	\$65	\$68	\$40
Revenues over/under Expenditures:	(\$15,286)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	111.96%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$300,933	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$73	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$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:	\$300,933	\$63,426	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$505,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$123</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.53%</b>	0.13%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pitman Township Park District														
<b>Unit Code:</b>	068/025/12	<b>County:</b>	Montgomery												
<b>Fiscal Year End:</b>	4/30/2021														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$38,200														
<b>Equalized Assessed Valuation:</b>	\$14,168,273														
<b>Population:</b>	508														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,618	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$3	\$79	\$35
Revenues During FY 21:	\$21,797	\$221,149	\$136,493
Expenditures During FY 21:	\$20,354	\$191,640	\$128,273
Per Capita Revenues:	\$43	\$82	\$47
Per Capita Expenditures:	\$40	\$68	\$40
Revenues over/under Expenditures:	\$1,443	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	15.04%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$3,061	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$6	\$101	\$42

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Plainfield Park District		
<b>Unit Code:</b>	099/085/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,253,413		
<b>Equalized Assessed Valuation:</b>	\$3,002,744,979		
<b>Population:</b>	109,547		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	135		
<b>Salaries Paid:</b>	\$2,502,039		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$5,655,632</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$153	\$98
Revenues During FY 21:	<b>\$8,168,740</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$6,553,248</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$75</b>	\$236	\$178
Per Capita Expenditures:	<b>\$60</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,615,492</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>99.97%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$6,551,124</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$60</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,097,580</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$6,034,904</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$9,387,060</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$86</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.31%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pleasant Dale Park District</b>		
<b>Unit Code:</b>	016/600/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,836,858		
<b>Equalized Assessed Valuation:</b>	\$728,903,169		
<b>Population:</b>	10,801		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$613,544		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$6,197,473</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$574</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,923,609</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$3,378,572</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$178</b>	\$236	\$178
Per Capita Expenditures:	<b>\$313</b>	\$212	\$156
Revenues over/under Expenditures:	<b>(\$1,454,963)</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>145.70%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$4,922,610</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$456</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,785,990</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$6,250,318</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$4,128,695</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$382</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.54%</b>	0.55%	0.31%

#### Enterprise Funds

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



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pleasant Hill Park District		
<b>Unit Code:</b>	075/020/12	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$46,384		
<b>Equalized Assessed Valuation:</b>	\$33,383,998		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$12,158		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$187,911	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$72	\$79	\$35
Revenues During FY 21:	\$212,168	\$221,149	\$136,493
Expenditures During FY 21:	\$163,703	\$191,640	\$128,273
Per Capita Revenues:	\$82	\$82	\$47
Per Capita Expenditures:	\$63	\$68	\$40
Revenues over/under Expenditures:	\$48,465	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	184.15%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$301,458	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$116	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$101,696	\$30,736	\$0
Total Unreserved Funds:	\$136,129	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$197,500</b>	\$195,222	\$0
Per Capita Debt:	<b>\$76</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.40%</b>	0.13%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pleasure Driveway Park District</b>		
<b>Unit Code:</b>	072/030/12	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$77,019,254		
<b>Equalized Assessed Valuation:</b>	\$2,056,457,719		
<b>Population:</b>	121,500		
<b>Employees:</b>			
<b>Full Time:</b>	146		
<b>Part Time:</b>	668		
<b>Salaries Paid:</b>	\$11,150,531		

Blended Component Units
Number Submitted = 1
Peoria Park District Foundation

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$21,590,228</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$153	\$98
Revenues During FY 21:	<b>\$35,873,773</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$29,726,421</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$295</b>	\$236	\$178
Per Capita Expenditures:	<b>\$245</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$6,147,352</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>93.50%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$27,793,392</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$229</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,152,072</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,406,280</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$2,500,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$21</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.12%</b>	0.55%	0.31%

**Enterprise Funds**

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Posen Park District		
<b>Unit Code:</b>	016/610/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$517,000		
<b>Equalized Assessed Valuation:</b>	\$53,311,870		
<b>Population:</b>	5,987		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$67,535		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$157,098	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$26	\$79	\$35
Revenues During FY 21:	\$166,693	\$221,149	\$136,493
Expenditures During FY 21:	\$180,381	\$191,640	\$128,273
Per Capita Revenues:	\$28	\$82	\$47
Per Capita Expenditures:	\$30	\$68	\$40
Revenues over/under Expenditures:	(\$13,688)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	79.50%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$143,410	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$24	\$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:	\$224,307	\$106,183	\$0
Total Unrestricted Net Assets:	(\$80,897)	\$63,426	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Princeton Park District		
<b>Unit Code:</b>	006/010/12	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,680,230		
<b>Equalized Assessed Valuation:</b>	\$165,988,352		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>	\$667,883		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$1,673,784</b>	\$195,222	\$0
Per Capita Debt:	<b>\$223</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.48%</b>	0.13%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$3,490,646</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$465</b>	\$4	\$0
Revenues During FY 21:	<b>\$1,659,939</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$1,487,248</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$221</b>	\$2	\$0
Per Capita Expenses:	<b>\$198</b>	\$2	\$0
Operating Income (loss):	<b>\$172,691</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>246.32%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$3,663,337</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$488</b>	\$4	\$0



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prophetstown Park District</b>		
<b>Unit Code:</b>	098/020/12	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$601,655		
<b>Equalized Assessed Valuation:</b>	\$49,986,465		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$108,358		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$321,174	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$124	\$79	\$35
Revenues During FY 21:	\$282,626	\$221,149	\$136,493
Expenditures During FY 21:	\$369,503	\$191,640	\$128,273
Per Capita Revenues:	\$109	\$82	\$47
Per Capita Expenditures:	\$142	\$68	\$40
Revenues over/under Expenditures:	(\$86,877)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	97.24%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$359,297	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$138	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$359,297	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$125,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$48</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.25%</b>	0.13%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prospect Heights Park District		
<b>Unit Code:</b>	016/620/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,046,260		
<b>Equalized Assessed Valuation:</b>	\$386,548,711		
<b>Population:</b>	15,691		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		71	
<b>Salaries Paid:</b>		\$1,820,776	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,935,988</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$187</b>	\$153	\$98
Revenues During FY 21:	<b>\$5,499,610</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$4,431,958</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$350</b>	\$236	\$178
Per Capita Expenditures:	<b>\$282</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,067,652</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>88.76%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$3,933,640</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$251</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$517,325</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,888,259</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$6,912,385</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$441</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.16%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Putnam Twp Park District</b>		
<b>Unit Code:</b>	029/040/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$74,000		
<b>Equalized Assessed Valuation:</b>	\$27,755,785		
<b>Population:</b>	1,967		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$8,624		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$92,387	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$47	\$79	\$35
Revenues During FY 21:	\$60,263	\$221,149	\$136,493
Expenditures During FY 21:	\$53,556	\$191,640	\$128,273
Per Capita Revenues:	\$31	\$82	\$47
Per Capita Expenditures:	\$27	\$68	\$40
Revenues over/under Expenditures:	\$6,707	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	185.03%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$99,094	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$50	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$99,094	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Quincy Park District</b>
<b>Unit Code:</b>	001/010/12
<b>County:</b>	Adams
<b>Fiscal Year End:</b>	12/31/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$11,475,815
<b>Equalized Assessed Valuation:</b>	\$714,636,159
<b>Population:</b>	40,297
<b>Employees:</b>	
<b>Full Time:</b>	30
<b>Part Time:</b>	168
<b>Salaries Paid:</b>	\$1,807,961

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$5,823,532</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$153	\$98
Revenues During FY 21:	<b>\$3,819,918</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$3,237,061</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$95</b>	\$236	\$178
Per Capita Expenditures:	<b>\$80</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$582,857</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>199.61%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$6,461,484</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$160</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,777,811</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,983,787</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$947,415</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$24</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.13%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$2,393,754</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$59</b>	\$38	\$0
Revenues During FY 21:	<b>\$1,131,995</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,078,915</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$28</b>	\$18	\$0
Per Capita Expenses:	<b>\$27</b>	\$15	\$0
Operating Income (loss):	<b>\$53,080</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>228.92%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$2,469,829</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$61</b>	\$38	\$0



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rantoul Park District</b>		
<b>Unit Code:</b>	010/020/12	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$651,000		
<b>Equalized Assessed Valuation:</b>	\$137,981,344		
<b>Population:</b>	12,371		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$176,064		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$304,978	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$25	\$79	\$35
Revenues During FY 21:	\$750,685	\$221,149	\$136,493
Expenditures During FY 21:	\$627,015	\$191,640	\$128,273
Per Capita Revenues:	\$61	\$82	\$47
Per Capita Expenditures:	\$51	\$68	\$40
Revenues over/under Expenditures:	\$123,670	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	87.50%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$548,648	\$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:	\$199,310	\$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:	<b>\$60,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$5</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.04%</b>	0.13%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Raymond Park District</b>		
<b>Unit Code:</b>	068/030/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	7/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$49,717		
<b>Equalized Assessed Valuation:</b>	\$12,892,175		
<b>Population:</b>	949		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$15,108	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$16	\$79	\$35
Revenues During FY 21:	\$36,453	\$221,149	\$136,493
Expenditures During FY 21:	\$22,544	\$191,640	\$128,273
Per Capita Revenues:	\$38	\$82	\$47
Per Capita Expenditures:	\$24	\$68	\$40
Revenues over/under Expenditures:	\$13,909	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	128.71%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$29,017	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$31	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$29,015	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ridgeville Park District		
<b>Unit Code:</b>	016/640/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$968,800		
<b>Equalized Assessed Valuation:</b>	\$662,289,110		
<b>Population:</b>	35,000		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$391,212		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$919,048	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$26	\$79	\$35
Revenues During FY 21:	\$805,360	\$221,149	\$136,493
Expenditures During FY 21:	\$898,639	\$191,640	\$128,273
Per Capita Revenues:	\$23	\$82	\$47
Per Capita Expenditures:	\$26	\$68	\$40
Revenues over/under Expenditures:	(\$93,279)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	88.04%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$791,151	\$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:	\$321,957	\$106,183	\$0
Total Unrestricted Net Assets:	\$593,918	\$63,426	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$22,638</b>	\$195,222	\$0
Per Capita Debt:	<b>\$1</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	River Forest Park District		
<b>Unit Code:</b>	016/660/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,159,655		
<b>Equalized Assessed Valuation:</b>	\$640,383,684		
<b>Population:</b>	11,172		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$591,436		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$996,762</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,108,092</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,334,876</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$189</b>	\$236	\$178
Per Capita Expenditures:	<b>\$119</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$773,216</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>105.63%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$1,409,982</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$126</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$218,069</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,729,493</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	River Trails Park District		
<b>Unit Code:</b>	016/670/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,410,218		
<b>Equalized Assessed Valuation:</b>	\$581,370,345		
<b>Population:</b>	16,463		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	215		
<b>Salaries Paid:</b>	\$2,057,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,119,557	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$129	\$153	\$98
Revenues During FY 21:	\$4,444,411	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,793,221	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$270	\$236	\$178
Per Capita Expenditures:	\$230	\$212	\$156
Revenues over/under Expenditures:	\$651,190	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	73.04%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,770,747	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$168	\$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:	\$3,251,164	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$869,771	\$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:	<b>\$8,584,890</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$521</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

**Enterprise Funds**

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Riverdale Park District		
<b>Unit Code:</b>	016/370/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,060,660		
<b>Equalized Assessed Valuation:</b>	\$110,839,757		
<b>Population:</b>	13,077		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$174,061		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$975,062)	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	(\$75)	\$79	\$35
Revenues During FY 21:	\$666,480	\$221,149	\$136,493
Expenditures During FY 21:	\$449,094	\$191,640	\$128,273
Per Capita Revenues:	\$51	\$82	\$47
Per Capita Expenditures:	\$34	\$68	\$40
Revenues over/under Expenditures:	\$217,386	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	(164.83%)	187.43%	114.76%
Ending Fund Balance for FY 21:	(\$740,226)	\$228,994	\$99,633
Per Capita Ending Fund Balance:	(\$57)	\$101	\$42

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315,410	\$106,183	\$0
Total Unrestricted Net Assets:	\$360,683	\$63,426	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$301,975</b>	\$195,222	\$0
Per Capita Debt:	<b>\$23</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.27%</b>	0.13%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roanoke Park District														
<b>Unit Code:</b>	102/020/12	<b>County:</b>	Woodford												
<b>Fiscal Year End:</b>	4/30/2021														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$202,020														
<b>Equalized Assessed Valuation:</b>	\$26,356,603														
<b>Population:</b>	2,019														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">17</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$34,579</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>	17			<b>Salaries Paid:</b>	\$34,579		
<b>Full Time:</b>															
<b>Part Time:</b>	17														
<b>Salaries Paid:</b>	\$34,579														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$98,065	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$49	\$79	\$35
Revenues During FY 21:	\$193,600	\$221,149	\$136,493
Expenditures During FY 21:	\$201,587	\$191,640	\$128,273
Per Capita Revenues:	\$96	\$82	\$47
Per Capita Expenditures:	\$100	\$68	\$40
Revenues over/under Expenditures:	(\$7,987)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	44.68%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$90,078	\$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:	\$90,078	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Robbins Park District</b>		
<b>Unit Code:</b>	016/855/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$500,000		
<b>Equalized Assessed Valuation:</b>	\$39,969,437		
<b>Population:</b>	5,337		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$85,857	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$16	\$79	\$35
Revenues During FY 21:	\$56,584	\$221,149	\$136,493
Expenditures During FY 21:	\$90,923	\$191,640	\$128,273
Per Capita Revenues:	\$11	\$82	\$47
Per Capita Expenditures:	\$17	\$68	\$40
Revenues over/under Expenditures:	(\$34,339)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	37.54%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$34,134	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$6	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$34,134	\$56,317	\$0

##### Net Assets

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$123,230</b>	\$195,222	\$0
Per Capita Debt:	<b>\$23</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.31%</b>	0.13%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rockford Park District</b>
<b>Unit Code:</b>	101/010/12
<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$57,814,035
<b>Equalized Assessed Valuation:</b>	\$2,480,473,123
<b>Population:</b>	195,338
<b>Employees:</b>	
<b>Full Time:</b>	159
<b>Part Time:</b>	733
<b>Salaries Paid:</b>	\$15,153,574

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$9,696,313</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$153	\$98
Revenues During FY 21:	<b>\$34,789,109</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$29,556,928</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$178</b>	\$236	\$178
Per Capita Expenditures:	<b>\$151</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$5,232,181</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>34.83%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$10,294,086</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$53</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$17,853,603</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$6,516,780</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$51,377,725</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$263</b>	\$317	\$191
General Obligation Debt over EAV:	<b>1.82%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rolling Meadows Park District		
<b>Unit Code:</b>	016/680/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,418,000		
<b>Equalized Assessed Valuation:</b>	\$765,286,584		
<b>Population:</b>	22,500		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	66		
<b>Salaries Paid:</b>	\$2,379,692		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,934,894</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$130</b>	\$153	\$98
Revenues During FY 21:	<b>\$4,886,272</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$5,113,789</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$217</b>	\$236	\$178
Per Capita Expenditures:	<b>\$227</b>	\$212	\$156
Revenues over/under Expenditures:	<b>(\$227,517)</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>53.16%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$2,718,589</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$121</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,601,239</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,432,239</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$2,828,882</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$126</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.32%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roselle Park District</b>
<b>Unit Code:</b>	022/190/12
<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$4,120,889
<b>Equalized Assessed Valuation:</b>	\$552,374,703
<b>Population:</b>	22,463
<b>Employees:</b>	
<b>Full Time:</b>	15
<b>Part Time:</b>	55
<b>Salaries Paid:</b>	\$868,096

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:	\$2,753,985	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$123	\$153	\$98
Revenues During FY 21:	\$2,571,232	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,879,105	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$114	\$236	\$178
Per Capita Expenditures:	\$84	\$212	\$156
Revenues over/under Expenditures:	\$692,127	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	177.05%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,327,022	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$148	\$179	\$120
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$146,290	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$5,802,267	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$2,238,320</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$100</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.22%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rosemont Park District		
<b>Unit Code:</b>	016/690/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,937,932		
<b>Equalized Assessed Valuation:</b>	\$679,135,342		
<b>Population:</b>	4,220		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	75		
<b>Salaries Paid:</b>	\$409,274		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,688,386</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$637</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,907,751</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$990,070</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$452</b>	\$236	\$178
Per Capita Expenditures:	<b>\$235</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$917,681</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>364.22%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$3,606,067</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$855</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,645,512</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,620,906</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$214,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$51</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.03%</b>	0.55%	0.31%

#### Enterprise Funds

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



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Round Lake Area Park District</b>		
<b>Unit Code:</b>	049/095/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,202,705		
<b>Equalized Assessed Valuation:</b>	\$951,051,767		
<b>Population:</b>	58,000		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	121		
<b>Salaries Paid:</b>	\$3,467,711		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$6,674,131</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$115</b>	\$153	\$98
Revenues During FY 21:	<b>\$7,982,992</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$7,239,748</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$138</b>	\$236	\$178
Per Capita Expenditures:	<b>\$125</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$743,244</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>102.45%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$7,417,375</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$128</b>	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,205,926</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,893,770</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$5,119,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$88</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.10%</b>	0.55%	0.31%

#### Enterprise Funds

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

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Roxana Community Park District</b>
<b>Unit Code:</b>	057/020/12
<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$726,525
<b>Equalized Assessed Valuation:</b>	\$339,502,884
<b>Population:</b>	1,434
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	32
<b>Salaries Paid:</b>	\$226,676

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$595,961	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$416	\$79	\$35
Revenues During FY 21:	\$702,374	\$221,149	\$136,493
Expenditures During FY 21:	\$711,918	\$191,640	\$128,273
Per Capita Revenues:	\$490	\$82	\$47
Per Capita Expenditures:	\$496	\$68	\$40
Revenues over/under Expenditures:	(\$9,544)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	89.50%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$637,195	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$444	\$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:	\$139,028	\$106,183	\$0
Total Unrestricted Net Assets:	\$624,039	\$63,426	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$51,837</b>	\$195,222	\$0
Per Capita Debt:	<b>\$36</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

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