

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:	Salt Creek Rural Park District		
Unit Code:	016/700/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,051,154		
Equalized Assessed Valuation:	\$204,908,089		
Population:	8,500		
Employees:			
Full Time:	15		
Part Time:	115		
Salaries Paid:	\$1,057,768		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,119,796	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$132	\$153	\$98
Revenues During FY 21:	\$2,196,835	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$2,062,423	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$258	\$236	\$178
Per Capita Expenditures:	\$243	\$212	\$156
Revenues over/under Expenditures:	\$134,412	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	57.18%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,179,208	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$139	\$179	\$120

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$626,923	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$38,922	\$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:	\$1,752,380	\$8,459,453	\$4,706,000
Per Capita Debt:	\$206	\$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:	San Jose Park District														
Unit Code:	060/020/12	County:	Mason												
Fiscal Year End:	4/30/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$12,392														
Equalized Assessed Valuation:	\$19,376,946														
Population:	840														
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:	\$9,587	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$11	\$79	\$35
Revenues During FY 21:	\$17,030	\$221,149	\$136,493
Expenditures During FY 21:	\$0	\$191,640	\$128,273
Per Capita Revenues:	\$20	\$82	\$47
Per Capita Expenditures:	\$0	\$68	\$40
Revenues over/under Expenditures:	\$17,030	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	0.00%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$26,617	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



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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

Unit Name:	Sandwich Park District		
Unit Code:	019/060/12	County:	DeKalb
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$774,442		
Equalized Assessed Valuation:	\$169,577,508		
Population:	7,358		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$270,917		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$131,081	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$18	\$79	\$35
Revenues During FY 21:	\$668,431	\$221,149	\$136,493
Expenditures During FY 21:	\$559,773	\$191,640	\$128,273
Per Capita Revenues:	\$91	\$82	\$47
Per Capita Expenditures:	\$76	\$68	\$40
Revenues over/under Expenditures:	\$108,658	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	43.04%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$240,941	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$33	\$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:	\$218,985	\$106,183	\$0
Total Unrestricted Net Assets:	\$446,697	\$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:	\$802,702	\$195,222	\$0
Per Capita Debt:	\$109	\$55	\$0
General Obligation Debt over EAV:	0.42%	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:	Savanna Park District		
Unit Code:	008/020/12	County:	Carroll
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$735,769		
Equalized Assessed Valuation:	\$36,595,283		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	25		
Salaries Paid:	\$127,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$158,197	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$32	\$79	\$35
Revenues During FY 21:	\$202,571	\$221,149	\$136,493
Expenditures During FY 21:	\$233,045	\$191,640	\$128,273
Per Capita Revenues:	\$41	\$82	\$47
Per Capita Expenditures:	\$47	\$68	\$40
Revenues over/under Expenditures:	(\$30,474)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	50.09%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$116,723	\$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:	\$48,374	\$106,183	\$0
Total Unrestricted Net Assets:	\$152,653	\$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:	\$107,700	\$195,222	\$0
Per Capita Debt:	\$22	\$55	\$0
General Obligation Debt over EAV:	0.29%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$268,417	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$54	\$4	\$0
Revenues During FY 21:	\$93,560	\$13,922	\$0
Expenditures During FY 21:	\$150,636	\$13,917	\$0
Per Capita Revenues:	\$19	\$2	\$0
Per Capita Expenses:	\$30	\$2	\$0
Operating Income (loss):	(\$57,076)	\$5	\$0
Ratio of Retained Earnings to Expenses:	147.60%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$222,341	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$44	\$4	\$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:	Schaumburg Park District		
Unit Code:	016/710/12	County:	Cook
Fiscal Year End:	3/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,174,470		
Equalized Assessed Valuation:	\$4,036,412,239		
Population:	78,723		
Employees:			
Full Time:	74		
Part Time:	387		
Salaries Paid:	\$6,836,613		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,251,085	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$67	\$153	\$98
Revenues During FY 21:	\$17,514,729	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$14,219,011	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$222	\$236	\$178
Per Capita Expenditures:	\$181	\$212	\$156
Revenues over/under Expenditures:	\$3,295,718	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	60.11%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$8,546,803	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$109	\$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:	\$15,533,568	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$9,697,948)	\$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:	\$12,430,035	\$8,459,453	\$4,706,000
Per Capita Debt:	\$158	\$317	\$191
General Obligation Debt over EAV:	0.31%	0.55%	0.31%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seward Park District														
Unit Code:	101/035/12	County:	Winnebago												
Fiscal Year End:	4/1/2021														
Accounting Method:	Cash														
Appropriation or Budget:	\$55,760														
Equalized Assessed Valuation:	\$21,097,695														
Population:	898														
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:	\$1,211	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$1	\$79	\$35
Revenues During FY 21:	\$62,102	\$221,149	\$136,493
Expenditures During FY 21:	\$55,444	\$191,640	\$128,273
Per Capita Revenues:	\$69	\$82	\$47
Per Capita Expenditures:	\$62	\$68	\$40
Revenues over/under Expenditures:	\$6,658	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	14.19%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$7,869	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$9	\$101	\$42

Equity

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

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$20,946	\$195,222	\$0
Per Capita Debt:	\$23	\$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:	Skokie Park District		
Unit Code:	016/720/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,758,037		
Equalized Assessed Valuation:	\$2,797,852,555		
Population:	64,873		
Employees:			
Full Time:	68		
Part Time:	219		
Salaries Paid:	\$7,254,870		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,943,036	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$76	\$153	\$98
Revenues During FY 21:	\$14,146,748	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$13,097,523	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$218	\$236	\$178
Per Capita Expenditures:	\$202	\$212	\$156
Revenues over/under Expenditures:	\$1,049,225	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	45.75%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$5,992,261	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$92	\$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:	\$2,143,236	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$5,705,468)	\$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:	\$31,168,651	\$8,459,453	\$4,706,000
Per Capita Debt:	\$480	\$317	\$191
General Obligation Debt over EAV:	1.11%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	South Barrington Park District		
Unit Code:	016/725/12	County:	Cook
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,918,839		
Equalized Assessed Valuation:	\$470,725,032		
Population:	5,075		
Employees:			
Full Time:	21		
Part Time:	157		
Salaries Paid:	\$1,694,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,322,828	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$261	\$153	\$98
Revenues During FY 21:	\$1,519,090	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,928,238	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$299	\$236	\$178
Per Capita Expenditures:	\$380	\$212	\$156
Revenues over/under Expenditures:	(\$409,148)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	634.56%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$12,235,818	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$2,411	\$179	\$120

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,618,335	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$4,645,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$915	\$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:	\$592,886	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$117	\$38	\$0
Revenues During FY 21:	\$3,082,420	\$373,128	\$0
Expenditures During FY 21:	\$1,958,050	\$350,774	\$0
Per Capita Revenues:	\$607	\$18	\$0
Per Capita Expenses:	\$386	\$15	\$0
Operating Income (loss):	\$1,124,370	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	26.57%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$520,306	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$103	\$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:	South Prairie Park District		
Unit Code:	050/060/12	County:	Lasalle
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,885		
Equalized Assessed Valuation:	\$498,000		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$45,356	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$9	\$79	\$35
Revenues During FY 21:	\$33,820	\$221,149	\$136,493
Expenditures During FY 21:	\$20,861	\$191,640	\$128,273
Per Capita Revenues:	\$7	\$82	\$47
Per Capita Expenditures:	\$4	\$68	\$40
Revenues over/under Expenditures:	\$12,959	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	279.54%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$58,315	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$12	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$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:	Springfield Park District		
Unit Code:	083/010/12	County:	Sangamon
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,008,514		
Equalized Assessed Valuation:	\$2,667,371,127		
Population:	114,394		
Employees:			
Full Time:	93		
Part Time:	244		
Salaries Paid:	\$6,943,182		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,887,449	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$51	\$153	\$98
Revenues During FY 21:	\$16,194,288	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$14,185,233	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$142	\$236	\$178
Per Capita Expenditures:	\$124	\$212	\$156
Revenues over/under Expenditures:	\$2,009,055	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	53.66%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$7,612,291	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$67	\$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:	\$7,096,825	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$498,508)	\$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:	\$10,199,053	\$8,459,453	\$4,706,000
Per Capita Debt:	\$89	\$317	\$191
General Obligation Debt over EAV:	0.29%	0.55%	0.31%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Charles Park District		
Unit Code:	045/080/12	County:	Kane
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,166,521		
Equalized Assessed Valuation:	\$2,404,874,536		
Population:	33,081		
Employees:			
Full Time:	81		
Part Time:	591		
Salaries Paid:	\$7,211,757		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$9,549,409	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$289	\$153	\$98
Revenues During FY 21:	\$18,278,548	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$14,767,103	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$553	\$236	\$178
Per Capita Expenditures:	\$446	\$212	\$156
Revenues over/under Expenditures:	\$3,511,445	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	74.69%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$11,029,179	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$333	\$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:	\$3,306,357	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$8,426,850	\$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:	\$19,715,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$596	\$317	\$191
General Obligation Debt over EAV:	0.67%	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:	St. Elmo Park District		
Unit Code:	026/010/12	County:	Fayette
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,808		
Equalized Assessed Valuation:	\$23,012,184		
Population:	1,284		
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:	\$64,144	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$50	\$79	\$35
Revenues During FY 21:	\$45,460	\$221,149	\$136,493
Expenditures During FY 21:	\$46,809	\$191,640	\$128,273
Per Capita Revenues:	\$35	\$82	\$47
Per Capita Expenditures:	\$36	\$68	\$40
Revenues over/under Expenditures:	(\$1,349)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	134.15%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$62,795	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$49	\$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:	\$62,795	\$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:	St. Jacob Park District		
Unit Code:	057/025/12	County:	Madison
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,400		
Equalized Assessed Valuation:	\$74,776,924		
Population:	1,098		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$15,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$123,943	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$113	\$79	\$35
Revenues During FY 21:	\$123,836	\$221,149	\$136,493
Expenditures During FY 21:	\$152,490	\$191,640	\$128,273
Per Capita Revenues:	\$113	\$82	\$47
Per Capita Expenditures:	\$139	\$68	\$40
Revenues over/under Expenditures:	(\$28,654)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	62.49%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$95,289	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$87	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$95,289	\$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:	Sterling Park District		
Unit Code:	098/030/12	County:	Whiteside
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,775,000		
Equalized Assessed Valuation:	\$236,257,867		
Population:	25,000		
Employees:			
	Full Time:	16	
	Part Time:	200	
	Salaries Paid:	\$1,536,428	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$858,215	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$34	\$153	\$98
Revenues During FY 21:	\$2,927,454	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,092,735	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$117	\$236	\$178
Per Capita Expenditures:	\$124	\$212	\$156
Revenues over/under Expenditures:	(\$165,281)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	55.45%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,714,955	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$69	\$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:	\$1,524,237	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$4,587,419	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$11,415,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$457	\$317	\$191
General Obligation Debt over EAV:	0.60%	0.55%	0.31%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stites Park District
Unit Code:	088/040/12
County:	St. Clair
Fiscal Year End:	3/31/2021
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$92,150
Equalized Assessed Valuation:	\$10,042,478
Population:	742
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:	\$198,401	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$267	\$79	\$35
Revenues During FY 21:	\$63,298	\$221,149	\$136,493
Expenditures During FY 21:	\$40,852	\$191,640	\$128,273
Per Capita Revenues:	\$85	\$82	\$47
Per Capita Expenditures:	\$55	\$68	\$40
Revenues over/under Expenditures:	\$22,446	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	540.60%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$220,847	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$298	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$201,026	\$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:	Stockton Park District		
Unit Code:	043/020/12	County:	Jo Daviess
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,715,000		
Equalized Assessed Valuation:	\$35,984,664		
Population:	3,500		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$38,735		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$124,062	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$35	\$79	\$35
Revenues During FY 21:	\$118,211	\$221,149	\$136,493
Expenditures During FY 21:	\$96,292	\$191,640	\$128,273
Per Capita Revenues:	\$34	\$82	\$47
Per Capita Expenditures:	\$28	\$68	\$40
Revenues over/under Expenditures:	\$21,919	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	151.60%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$145,981	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$42	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$145,982	\$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:	Stonington Park District		
Unit Code:	011/009/12	County:	Christian
Fiscal Year End:	10/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,100		
Equalized Assessed Valuation:	\$25,947,951		
Population:	1,300		
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:	\$72,783	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$56	\$79	\$35
Revenues During FY 21:	\$50,282	\$221,149	\$136,493
Expenditures During FY 21:	\$56,741	\$191,640	\$128,273
Per Capita Revenues:	\$39	\$82	\$47
Per Capita Expenditures:	\$44	\$68	\$40
Revenues over/under Expenditures:	(\$6,459)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	116.89%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$66,324	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$51	\$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:	\$66,324	\$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:	Streamwood Park District		
Unit Code:	016/740/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,770,813		
Equalized Assessed Valuation:	\$807,527,030		
Population:	39,228		
Employees:			
Full Time:	22		
Part Time:	54		
Salaries Paid:	\$1,425,084		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,935,343	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$49	\$153	\$98
Revenues During FY 21:	\$4,411,174	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,785,829	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$112	\$236	\$178
Per Capita Expenditures:	\$97	\$212	\$156
Revenues over/under Expenditures:	\$625,345	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	66.57%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,520,348	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$64	\$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:	\$1,525,972	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,062,338	\$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:	\$4,130,000	\$8,459,453	\$4,706,000
Per Capita Debt:	\$105	\$317	\$191
General Obligation Debt over EAV:	0.51%	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:	Sugar Grove Park District		
Unit Code:	045/020/12	County:	Kane
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,610,000		
Equalized Assessed Valuation:	\$512,466,695		
Population:	20,934		
Employees:			
Full Time:	5		
Part Time:	44		
Salaries Paid:	\$384,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,282,797	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$109	\$153	\$98
Revenues During FY 21:	\$1,315,353	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$891,153	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$63	\$236	\$178
Per Capita Expenditures:	\$43	\$212	\$156
Revenues over/under Expenditures:	\$424,200	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	303.76%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,706,997	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$129	\$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:	\$247,147	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,337,312	\$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:	\$92,757	\$8,459,453	\$4,706,000
Per Capita Debt:	\$4	\$317	\$191
General Obligation Debt over EAV:	0.00%	0.55%	0.31%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Summit Park District		
Unit Code:	016/750/12	County:	Cook
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,833,070		
Equalized Assessed Valuation:	\$174,029,371		
Population:	11,006		
Employees:			
Full Time:	4		
Part Time:	5		
Salaries Paid:	\$365,796		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	(\$1,831,954)	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	(\$166)	\$79	\$35
Revenues During FY 21:	\$563,792	\$221,149	\$136,493
Expenditures During FY 21:	\$591,141	\$191,640	\$128,273
Per Capita Revenues:	\$51	\$82	\$47
Per Capita Expenditures:	\$54	\$68	\$40
Revenues over/under Expenditures:	(\$27,349)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	(306.07%)	187.43%	114.76%
Ending Fund Balance for FY 21:	(\$1,809,281)	\$228,994	\$99,633
Per Capita Ending Fund Balance:	(\$164)	\$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:	\$2,367,895	\$106,183	\$0
Total Unrestricted Net Assets:	(\$2,132,932)	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$1,748,589	\$195,222	\$0
Per Capita Debt:	\$159	\$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:	Sumner Park District		
Unit Code:	101/020/12	County:	Winnebago
Fiscal Year End:	7/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$129,375		
Equalized Assessed Valuation:	\$80,896,452		
Population:	2,090		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$18,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$0	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$0	\$79	\$35
Revenues During FY 21:	\$133,269	\$221,149	\$136,493
Expenditures During FY 21:	\$129,375	\$191,640	\$128,273
Per Capita Revenues:	\$64	\$82	\$47
Per Capita Expenditures:	\$62	\$68	\$40
Revenues over/under Expenditures:	\$3,894	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	3.01%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$3,894	\$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:	\$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:	(\$74,147)	\$63,426	\$0

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$123,000	\$195,222	\$0
Per Capita Debt:	\$59	\$55	\$0
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sumpter Township Park District		
Unit Code:	018/010/12	County:	Cumberland
Fiscal Year End:	6/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,293		
Equalized Assessed Valuation:	\$28,078,334		
Population:	1,980		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$13,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$46,043	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$23	\$79	\$35
Revenues During FY 21:	\$40,112	\$221,149	\$136,493
Expenditures During FY 21:	\$29,595	\$191,640	\$128,273
Per Capita Revenues:	\$20	\$82	\$47
Per Capita Expenditures:	\$15	\$68	\$40
Revenues over/under Expenditures:	\$10,517	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	191.11%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$56,560	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$29	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	Sycamore Park District		
Unit Code:	019/050/12	County:	DeKalb
Fiscal Year End:	12/31/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,919,543		
Equalized Assessed Valuation:	\$521,540,674		
Population:	18,000		
Employees:			
Full Time:	18		
Part Time:	111		
Salaries Paid:	\$1,308,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,637,959	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$91	\$153	\$98
Revenues During FY 21:	\$4,349,237	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$3,886,490	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$242	\$236	\$178
Per Capita Expenditures:	\$216	\$212	\$156
Revenues over/under Expenditures:	\$462,747	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	54.05%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,100,706	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$117	\$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:	\$330,499	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,492,691	\$3,519,638	\$2,347,083

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	\$13,164,283	\$8,459,453	\$4,706,000
Per Capita Debt:	\$731	\$317	\$191
General Obligation Debt over EAV:	0.15%	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:	Taylorville Comm Pleasure Driveway Park District		
Unit Code:	011/010/12	County:	Christian
Fiscal Year End:	2/28/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$990,897		
Equalized Assessed Valuation:	\$247,932,928		
Population:	25,000		
Employees:			
	Full Time:	8	
	Part Time:	11	
	Salaries Paid:	\$343,723	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$860,025	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$34	\$79	\$35
Revenues During FY 21:	\$810,804	\$221,149	\$136,493
Expenditures During FY 21:	\$802,589	\$191,640	\$128,273
Per Capita Revenues:	\$32	\$82	\$47
Per Capita Expenditures:	\$32	\$68	\$40
Revenues over/under Expenditures:	\$8,215	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	108.18%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$868,240	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$35	\$101	\$42

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$291,867	\$106,183	\$0
Total Unrestricted Net Assets:	(\$211,535)	\$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:	\$859,310	\$195,222	\$0
Per Capita Debt:	\$34	\$55	\$0
General Obligation Debt over EAV:	0.34%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$1,189,746	\$33,682	\$0
Per Capita Beginning Retained Earnings	\$48	\$4	\$0
Revenues During FY 21:	\$0	\$13,922	\$0
Expenditures During FY 21:	\$67,139	\$13,917	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$3	\$2	\$0
Operating Income (loss):	(\$67,139)	\$5	\$0
Ratio of Retained Earnings to Expenses:	1,672.06%	14.44%	0.00%
Ending Retained Earnings for FY 21:	\$1,122,607	\$33,884	\$0
Per Capita Ending Retained Earnings:	\$45	\$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:	Teutopolis Park District		
Unit Code:	025/020/12	County:	Effingham
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$234,700		
Equalized Assessed Valuation:	\$49,668,792		
Population:	1,692		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$49,392	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$125,059	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$74	\$79	\$35
Revenues During FY 21:	\$161,215	\$221,149	\$136,493
Expenditures During FY 21:	\$131,522	\$191,640	\$128,273
Per Capita Revenues:	\$95	\$82	\$47
Per Capita Expenditures:	\$78	\$68	\$40
Revenues over/under Expenditures:	\$29,693	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	117.66%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$154,752	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$91	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$154,752	\$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:	Tinley Park Park District		
Unit Code:	016/760/12	County:	Cook
Fiscal Year End:	2/28/2021		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,756,627		
Equalized Assessed Valuation:	\$1,487,420,919		
Population:	56,795		
Employees:			
Full Time:	30		
Part Time:	176		
Salaries Paid:	\$2,466,161		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,747,600	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$84	\$153	\$98
Revenues During FY 21:	\$5,105,049	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$4,469,908	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$90	\$236	\$178
Per Capita Expenditures:	\$79	\$212	\$156
Revenues over/under Expenditures:	\$635,141	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	113.22%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$5,060,841	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$89	\$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:	\$2,295,364	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$2,086,093	\$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:	\$1,498,814	\$8,459,453	\$4,706,000
Per Capita Debt:	\$26	\$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:	\$7,356,800	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$130	\$38	\$0
Revenues During FY 21:	\$465,941	\$373,128	\$0
Expenditures During FY 21:	\$1,100,950	\$350,774	\$0
Per Capita Revenues:	\$8	\$18	\$0
Per Capita Expenses:	\$19	\$15	\$0
Operating Income (loss):	(\$635,009)	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	610.54%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$6,721,791	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$118	\$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:	Tolono Park District		
Unit Code:	010/025/12	County:	Champaign
Fiscal Year End:	4/30/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$119,224		
Equalized Assessed Valuation:	\$115,091,541		
Population:	3,724		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$38,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$428,758	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$115	\$79	\$35
Revenues During FY 21:	\$128,910	\$221,149	\$136,493
Expenditures During FY 21:	\$148,893	\$191,640	\$128,273
Per Capita Revenues:	\$35	\$82	\$47
Per Capita Expenditures:	\$40	\$68	\$40
Revenues over/under Expenditures:	(\$19,983)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	274.54%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$408,775	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$110	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	(\$47,829)	\$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:	\$363,710	\$195,222	\$0
Per Capita Debt:	\$98	\$55	\$0
General Obligation Debt over EAV:	0.32%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Toluca Park District		
Unit Code:	059/010/12	County:	Marshall
Fiscal Year End:	12/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$156,000		
Equalized Assessed Valuation:	\$14,000,000		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$17,884		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$21,850	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$17	\$79	\$35
Revenues During FY 21:	\$80,492	\$221,149	\$136,493
Expenditures During FY 21:	\$85,102	\$191,640	\$128,273
Per Capita Revenues:	\$62	\$82	\$47
Per Capita Expenditures:	\$65	\$68	\$40
Revenues over/under Expenditures:	(\$4,610)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	20.26%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$17,240	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$13	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,240	\$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:	\$282,230	\$195,222	\$0
Per Capita Debt:	\$217	\$55	\$0
General Obligation Debt over EAV:	0.64%	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:	Tremont Area Park District		
Unit Code:	090/070/12	County:	Tazewell
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$339,100		
Equalized Assessed Valuation:	\$123,857,225		
Population:	5,022		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$84,487		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$51,586	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$10	\$79	\$35
Revenues During FY 21:	\$235,519	\$221,149	\$136,493
Expenditures During FY 21:	\$256,428	\$191,640	\$128,273
Per Capita Revenues:	\$47	\$82	\$47
Per Capita Expenditures:	\$51	\$68	\$40
Revenues over/under Expenditures:	(\$20,909)	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	23.66%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$60,677	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$12	\$101	\$42

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,669	\$106,183	\$0
Total Unrestricted Net Assets:	\$19,633	\$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:	\$665,000	\$195,222	\$0
Per Capita Debt:	\$132	\$55	\$0
General Obligation Debt over EAV:	0.54%	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:	Tri-State Park Park District		
Unit Code:	022/200/12	County:	Dupage
Fiscal Year End:	5/31/2021		
Accounting Method:	Cash		
Appropriation or Budget:	\$98,500		
Equalized Assessed Valuation:	\$154,560,280		
Population:	5,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$74,487	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$14	\$79	\$35
Revenues During FY 21:	\$108,824	\$221,149	\$136,493
Expenditures During FY 21:	\$82,585	\$191,640	\$128,273
Per Capita Revenues:	\$20	\$82	\$47
Per Capita Expenditures:	\$15	\$68	\$40
Revenues over/under Expenditures:	\$26,239	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	121.97%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$100,727	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$18	\$101	\$42

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$100,727	\$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:	Tri-Township Park District		
Unit Code:	057/030/12	County:	Madison
Fiscal Year End:	3/31/2021		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,470,818		
Equalized Assessed Valuation:	\$435,044,818		
Population:	10,375		
Employees:			
Full Time:	10		
Part Time:	29		
Salaries Paid:	\$407,145		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$707,330	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$68	\$153	\$98
Revenues During FY 21:	\$1,279,059	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$912,844	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$123	\$236	\$178
Per Capita Expenditures:	\$88	\$212	\$156
Revenues over/under Expenditures:	\$366,215	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	115.85%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,057,526	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$102	\$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:	\$579,476	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$478,050	\$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:	\$384,352	\$8,459,453	\$4,706,000
Per Capita Debt:	\$37	\$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:	\$197,798	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$19	\$38	\$0
Revenues During FY 21:	\$113,631	\$373,128	\$0
Expenditures During FY 21:	\$86,126	\$350,774	\$0
Per Capita Revenues:	\$11	\$18	\$0
Per Capita Expenses:	\$8	\$15	\$0
Operating Income (loss):	\$27,505	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	280.20%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$241,322	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$23	\$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:	Urbana Park District
Unit Code:	010/030/12
County:	Champaign
Fiscal Year End:	4/30/2021
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$23,845,869
Equalized Assessed Valuation:	\$608,883,662
Population:	41,250
Employees:	
Full Time:	51
Part Time:	369
Salaries Paid:	\$2,630,971

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,150,009	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$125	\$153	\$98
Revenues During FY 21:	\$7,354,326	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$5,065,252	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$178	\$236	\$178
Per Capita Expenditures:	\$123	\$212	\$156
Revenues over/under Expenditures:	\$2,289,074	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	124.76%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$6,319,157	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$153	\$179	\$120

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,074,984	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$3,199,777	\$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:	\$16,969,142	\$8,459,453	\$4,706,000
Per Capita Debt:	\$411	\$317	\$191
General Obligation Debt over EAV:	0.14%	0.55%	0.31%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	\$4	\$997,551	\$0
Per Capita Beginning Retained Earnings	\$0	\$38	\$0
Revenues During FY 21:	\$446,654	\$373,128	\$0
Expenditures During FY 21:	\$454,143	\$350,774	\$0
Per Capita Revenues:	\$11	\$18	\$0
Per Capita Expenses:	\$11	\$15	\$0
Operating Income (loss):	(\$7,489)	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	0.00%	67.39%	0.00%
Ending Retained Earnings for FY 21:	\$5	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	\$0	\$38	\$0