

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: | Valley Park District |
| Unit Code: | 029/050/12 |
| County: | Fulton |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Cash |
| Appropriation or Budget: | \$45,091 |
| Equalized Assessed Valuation: | \$34,571,450 |
| Population: | 1,500 |
| Employees: | |
| Full Time: | |
| Part Time: | 1 |
| Salaries Paid: | \$11,996 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$87,655 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$58 | \$79 | \$35 |
| Revenues During FY 21: | \$44,848 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$45,091 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$30 | \$82 | \$47 |
| Per Capita Expenditures: | \$30 | \$68 | \$40 |
| Revenues over/under Expenditures: | (\$243) | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 193.86% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$87,412 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$58 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$87,410 | \$30,736 | \$0 |
| Total Unreserved Funds: | \$0 | \$56,317 | \$0 |

Net Assets

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|---------|
| Unit Name: | Venice Park District | | |
| Unit Code: | 057/040/12 | County: | Madison |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$166,555 | | |
| Equalized Assessed Valuation: | \$ | | |
| Population: | 18,900 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 2 | | |
| Salaries Paid: | \$57,274 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$120,713 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$6 | \$79 | \$35 |
| Revenues During FY 21: | \$191,672 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$166,555 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$10 | \$82 | \$47 |
| Per Capita Expenditures: | \$9 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$25,117 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 87.56% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$145,830 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$8 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$145,830 | \$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: | Vernon Hills Park District | | |
| Unit Code: | 049/097/12 | County: | Lake |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$11,015,634 | | |
| Equalized Assessed Valuation: | \$1,272,987,913 | | |
| Population: | 26,850 | | |
| Employees: | | | |
| Full Time: | 42 | | |
| Part Time: | 185 | | |
| Salaries Paid: | \$3,026,639 | | |

Blended Component Units

| |
|---|
| (This area is currently blank for Blended Component Units.) |
|---|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,832,920 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$68 | \$153 | \$98 |
| Revenues During FY 21: | \$6,665,704 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$6,685,173 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$248 | \$236 | \$178 |
| Per Capita Expenditures: | \$249 | \$212 | \$156 |
| Revenues over/under Expenditures: | (\$19,469) | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 27.13% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,813,451 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$68 | \$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: | \$262,083 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$719,136 | \$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: | \$8,709,534 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$324 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.63% | 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: | Veterans Park District | | |
| Unit Code: | 016/770/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,834,788 | | |
| Equalized Assessed Valuation: | \$1,396,350,848 | | |
| Population: | 50,741 | | |
| Employees: | | | |
| Full Time: | 40 | | |
| Part Time: | 41 | | |
| Salaries Paid: | \$2,341,728 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$2,651,479 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$52 | \$153 | \$98 |
| Revenues During FY 21: | \$5,697,476 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$4,816,731 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$112 | \$236 | \$178 |
| Per Capita Expenditures: | \$95 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$880,745 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 73.33% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$3,532,224 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$70 | \$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: | \$923,955 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$3,926,269 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$6,549,585 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$129 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.06% | 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: | Walnut Park District |
| Unit Code: | 006/020/12 |
| County: | Bureau |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$512,446 |
| Equalized Assessed Valuation: | \$80,363,222 |
| Population: | 2,000 |
| Employees: | |
| Full Time: | 2 |
| Part Time: | 12 |
| Salaries Paid: | \$94,578 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$115,071 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$58 | \$79 | \$35 |
| Revenues During FY 21: | \$175,626 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$128,791 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$88 | \$82 | \$47 |
| Per Capita Expenditures: | \$64 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$46,835 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 126.72% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$163,206 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$82 | \$101 | \$42 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$30,736 | \$0 |
| Total Unreserved Funds: | \$163,206 | \$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: | \$270,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$135 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.30% | 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: | Wards Creek Park District |
| Unit Code: | 022/205/12 |
| County: | Dupage |
| Fiscal Year End: | 10/30/2021 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$43,646 |
| Equalized Assessed Valuation: | \$43,000,000 |
| Population: | 1,100 |
| 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: | \$95,051 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$86 | \$79 | \$35 |
| Revenues During FY 21: | \$44,183 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$18,351 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$40 | \$82 | \$47 |
| Per Capita Expenditures: | \$17 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$25,832 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 658.73% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$120,883 | \$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: | \$120,883 | \$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: | Warrenville Park District | | |
| Unit Code: | 022/195/12 | County: | Dupage |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,374,636 | | |
| Equalized Assessed Valuation: | \$602,382,547 | | |
| Population: | 13,140 | | |
| Employees: | | | |
| Full Time: | 15 | | |
| Part Time: | 73 | | |
| Salaries Paid: | \$1,114,876 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,319,157 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$100 | \$153 | \$98 |
| Revenues During FY 21: | \$2,802,721 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$2,248,566 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$213 | \$236 | \$178 |
| Per Capita Expenditures: | \$171 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$554,155 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 79.17% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,780,155 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$135 | \$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: | \$238,969 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$3,140,723 | \$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: | \$543,960 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$41 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.09% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|---------|
| Unit Name: | Warsaw Park District | | |
| Unit Code: | 034/060/12 | County: | Hancock |
| Fiscal Year End: | 5/31/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$67,837 | | |
| Equalized Assessed Valuation: | \$15,436,202 | | |
| Population: | 1,607 | | |
| 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: | \$38,337 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$24 | \$79 | \$35 |
| Revenues During FY 21: | \$29,369 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$17,681 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$18 | \$82 | \$47 |
| Per Capita Expenditures: | \$11 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$11,688 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 282.93% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$50,025 | \$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: | \$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: | Washington Park District | | |
| Unit Code: | 090/060/12 | County: | Tazewell |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$3,596,728 | | |
| Equalized Assessed Valuation: | \$369,326,442 | | |
| Population: | 15,134 | | |
| Employees: | | | |
| Full Time: | 10 | | |
| Part Time: | 78 | | |
| Salaries Paid: | \$640,658 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$527,763 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$35 | \$153 | \$98 |
| Revenues During FY 21: | \$1,615,750 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,466,397 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$107 | \$236 | \$178 |
| Per Capita Expenditures: | \$97 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$149,353 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 46.13% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$676,422 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$45 | \$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: | \$624,124 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$218,252 | \$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: | \$1,764,857 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$117 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.45% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-------------------------------|----------------|--------|
| Unit Name: | Waterloo Park District | | |
| Unit Code: | 067/010/12 | County: | Monroe |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$309,768 | | |
| Equalized Assessed Valuation: | \$270,619,572 | | |
| Population: | 10,794 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 13 | | |
| Salaries Paid: | \$92,037 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$865,935 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$80 | \$79 | \$35 |
| Revenues During FY 21: | \$539,266 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$277,101 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$50 | \$82 | \$47 |
| Per Capita Expenditures: | \$26 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$262,165 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 407.11% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$1,128,100 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$105 | \$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: | \$254,145 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$875,585 | \$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: | \$60,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$6 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.02% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|----------|
| Unit Name: | Watseka Park District | | |
| Unit Code: | 038/030/12 | County: | Iroquois |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$543,800 | | |
| Equalized Assessed Valuation: | \$48,941,223 | | |
| Population: | 5,500 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$67,968 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$138,105 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$25 | \$79 | \$35 |
| Revenues During FY 21: | \$150,063 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$144,962 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$27 | \$82 | \$47 |
| Per Capita Expenditures: | \$26 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$5,101 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 98.79% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$143,206 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$26 | \$101 | \$42 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$361,522 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | (\$65,812) | \$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: | \$107,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$19 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.22% | 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: | Wauconda Park District |
| Unit Code: | 049/100/12 |
| County: | Lake |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$4,892,998 |
| Equalized Assessed Valuation: | \$400,987,217 |
| Population: | 13,737 |
| Employees: | |
| Full Time: | 13 |
| Part Time: | 110 |
| Salaries Paid: | \$1,032,987 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | (\$24,206) | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | (\$2) | \$153 | \$98 |
| Revenues During FY 21: | \$2,065,619 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,900,139 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$150 | \$236 | \$178 |
| Per Capita Expenditures: | \$138 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$165,480 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 7.43% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$141,274 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$10 | \$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: | \$104,873 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$877,871 | \$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: | \$554,965 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$40 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.11% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|------------------------|----------------|------|
| Unit Name: | Waukegan Park District | | |
| Unit Code: | 049/110/12 | County: | Lake |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$20,950,293 | | |
| Equalized Assessed Valuation: | \$1,352,431,253 | | |
| Population: | 85,453 | | |
| Employees: | | | |
| Full Time: | 64 | | |
| Part Time: | 148 | | |
| Salaries Paid: | \$4,498,249 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$6,063,972 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$71 | \$153 | \$98 |
| Revenues During FY 21: | \$13,564,572 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$9,878,822 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$159 | \$236 | \$178 |
| Per Capita Expenditures: | \$116 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$3,685,750 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 74.53% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$7,362,431 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$86 | \$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: | \$2,829,271 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$10,638,220 | \$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: | \$12,360,498 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$145 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.91% | 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: | West Chicago Park District |
| Unit Code: | 022/210/12 |
| County: | Dupage |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$6,610,136 |
| Equalized Assessed Valuation: | \$961,149,510 |
| Population: | 34,583 |
| Employees: | |
| Full Time: | 13 |
| Part Time: | 43 |
| Salaries Paid: | \$1,500,503 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,536,737 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$44 | \$153 | \$98 |
| Revenues During FY 21: | \$3,115,319 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$2,852,372 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$90 | \$236 | \$178 |
| Per Capita Expenditures: | \$82 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$262,947 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 65.43% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,866,312 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$54 | \$179 | \$120 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,044,808 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$1,117,391 | \$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: | \$24,284,412 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$702 | \$317 | \$191 |
| General Obligation Debt over EAV: | 2.28% | 0.55% | 0.31% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------------|----------------|------|
| Unit Name: | Westchester Park District | | |
| Unit Code: | 016/780/12 | County: | Cook |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$5,140,416 | | |
| Equalized Assessed Valuation: | \$610,331,367 | | |
| Population: | 16,279 | | |
| Employees: | | | |
| Full Time: | 13 | | |
| Part Time: | 188 | | |
| Salaries Paid: | \$870,745 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$1,799,884 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$111 | \$153 | \$98 |
| Revenues During FY 21: | \$1,763,816 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,902,094 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$108 | \$236 | \$178 |
| Per Capita Expenditures: | \$117 | \$212 | \$156 |
| Revenues over/under Expenditures: | (\$138,278) | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 87.46% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,663,535 | \$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: | \$1,004,748 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$452,718 | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$2,379,632 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$146 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.09% | 0.55% | 0.31% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$293,794 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$18 | \$38 | \$0 |
| Revenues During FY 21: | \$13,414 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$102,689 | \$350,774 | \$0 |
| Per Capita Revenues: | \$1 | \$18 | \$0 |
| Per Capita Expenses: | \$6 | \$15 | \$0 |
| Operating Income (loss): | (\$89,275) | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 199.16% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$204,519 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$13 | \$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: | Western Springs Park District | | |
| Unit Code: | 016/800/12 | County: | Cook |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,459,765 | | |
| Equalized Assessed Valuation: | \$843,828,490 | | |
| Population: | 13,313 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$346,381 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$866,294 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$65 | \$153 | \$98 |
| Revenues During FY 21: | \$1,083,741 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$868,869 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$81 | \$236 | \$178 |
| Per Capita Expenditures: | \$65 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$214,872 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 124.43% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,081,166 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$81 | \$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: | \$245,240 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$756,507 | \$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: | \$1,500,658 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$113 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.17% | 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: | Westmont Park District |
| Unit Code: | 022/220/12 |
| County: | Dupage |
| Fiscal Year End: | 5/31/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$6,977,800 |
| Equalized Assessed Valuation: | \$966,764,648 |
| Population: | 24,931 |
| Employees: | |
| Full Time: | 16 |
| Part Time: | 88 |
| Salaries Paid: | \$1,665,186 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$2,119,535 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$85 | \$153 | \$98 |
| Revenues During FY 21: | \$4,258,222 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$4,001,777 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$171 | \$236 | \$178 |
| Per Capita Expenditures: | \$161 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$256,445 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 59.37% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$2,375,980 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$95 | \$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: | \$291,026 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | (\$1,701,724) | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$9,726,863 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$390 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.91% | 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: | Wheaton Park District | | |
| Unit Code: | 022/230/12 | County: | Dupage |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$32,321,364 | | |
| Equalized Assessed Valuation: | \$2,557,325,950 | | |
| Population: | 53,970 | | |
| Employees: | | | |
| Full Time: | 126 | | |
| Part Time: | 731 | | |
| Salaries Paid: | \$10,032,489 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$11,431,967 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$212 | \$153 | \$98 |
| Revenues During FY 21: | \$18,419,789 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$14,410,602 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$341 | \$236 | \$178 |
| Per Capita Expenditures: | \$267 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$4,009,187 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 107.15% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$15,441,663 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$286 | \$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: | \$1,535,059 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$16,428,128 | \$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: | \$17,273,088 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$320 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.48% | 0.55% | 0.31% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$18,609,970 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$345 | \$38 | \$0 |
| Revenues During FY 21: | \$8,949,404 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$6,711,307 | \$350,774 | \$0 |
| Per Capita Revenues: | \$166 | \$18 | \$0 |
| Per Capita Expenses: | \$124 | \$15 | \$0 |
| Operating Income (loss): | \$2,238,097 | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 310.52% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$20,839,849 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$386 | \$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: | Wheeling Park District | | |
| Unit Code: | 016/820/12 | County: | Cook |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$20,483,287 | | |
| Equalized Assessed Valuation: | \$1,210,167,275 | | |
| Population: | 42,800 | | |
| Employees: | | | |
| Full Time: | 61 | | |
| Part Time: | 250 | | |
| Salaries Paid: | \$5,506,476 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$3,498,888 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$82 | \$153 | \$98 |
| Revenues During FY 21: | \$11,368,212 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$7,472,050 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$266 | \$236 | \$178 |
| Per Capita Expenditures: | \$175 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$3,896,162 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 45.51% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$3,400,244 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$79 | \$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: | \$1,358,407 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$11,417,300 | \$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: | \$11,022,003 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$258 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.12% | 0.55% | 0.31% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$8,916,032 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$208 | \$38 | \$0 |
| Revenues During FY 21: | \$5,338,449 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$5,509,220 | \$350,774 | \$0 |
| Per Capita Revenues: | \$125 | \$18 | \$0 |
| Per Capita Expenses: | \$129 | \$15 | \$0 |
| Operating Income (loss): | (\$170,771) | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 161.90% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$8,919,225 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$208 | \$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: | Whitmore Park District | | | | | | | | | | | | | | |
| Unit Code: | 055/035/12 | County: | Macon | | | | | | | | | | | | |
| Fiscal Year End: | 9/30/2021 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$22,995 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$73,094,433 | | | | | | | | | | | | | | |
| Population: | 4,471 | | | | | | | | | | | | | | |
| 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: | \$43,669 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$10 | \$79 | \$35 |
| Revenues During FY 21: | \$25,068 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$29,188 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$6 | \$82 | \$47 |
| Per Capita Expenditures: | \$7 | \$68 | \$40 |
| Revenues over/under Expenditures: | (\$4,120) | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 135.50% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$39,549 | \$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: | \$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: | Wildwood Park District | | |
| Unit Code: | 049/115/12 | County: | Lake |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,026,700 | | |
| Equalized Assessed Valuation: | \$106,551,286 | | |
| Population: | 10,350 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 25 | | |
| Salaries Paid: | \$208,774 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$206,160 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$20 | \$79 | \$35 |
| Revenues During FY 21: | \$534,464 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$416,025 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$52 | \$82 | \$47 |
| Per Capita Expenditures: | \$40 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$118,439 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 78.02% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$324,599 | \$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: | \$0 | \$56,317 | \$0 |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$83,462 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$189,250 | \$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: | Wilmette Park District | | |
| Unit Code: | 016/830/12 | County: | Cook |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$25,661,788 | | |
| Equalized Assessed Valuation: | \$2,064,064,885 | | |
| Population: | 28,170 | | |
| Employees: | | | |
| Full Time: | 63 | | |
| Part Time: | 827 | | |
| Salaries Paid: | \$8,102,172 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$5,944,326 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$211 | \$153 | \$98 |
| Revenues During FY 21: | \$23,222,796 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$17,103,425 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$824 | \$236 | \$178 |
| Per Capita Expenditures: | \$607 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$6,119,371 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 55.24% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$9,448,007 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$335 | \$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: | \$2,757,524 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$5,334,766 | \$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: | \$4,706,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$167 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.17% | 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: | Wilmington Island Park District | | |
| Unit Code: | 099/090/12 | County: | Will |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$928,054 | | |
| Equalized Assessed Valuation: | \$144,676,237 | | |
| Population: | 5,134 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 42 | | |
| Salaries Paid: | \$232,517 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$103,712 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$20 | \$79 | \$35 |
| Revenues During FY 21: | \$531,630 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$483,322 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$104 | \$82 | \$47 |
| Per Capita Expenditures: | \$94 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$48,308 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 31.45% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$152,020 | \$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: | \$152,022 | \$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: | \$43,000 | \$195,222 | \$0 |
| Per Capita Debt: | \$8 | \$55 | \$0 |
| General Obligation Debt over EAV: | 0.03% | 0.13% | 0.00% |

Enterprise Funds

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

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | |
|--------------------------------------|-------------------------------|
| Unit Name: | Winfield Park District |
| Unit Code: | 022/235/12 |
| County: | Dupage |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$4,140,300 |
| Equalized Assessed Valuation: | \$347,146,669 |
| Population: | 9,637 |
| Employees: | |
| Full Time: | 6 |
| Part Time: | 45 |
| Salaries Paid: | \$877,153 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$752,253 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$78 | \$153 | \$98 |
| Revenues During FY 21: | \$1,980,660 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$1,957,218 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$206 | \$236 | \$178 |
| Per Capita Expenditures: | \$203 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$23,442 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 38.66% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$756,695 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$79 | \$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: | \$188,564 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$6,480,672 | \$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: | \$8,007,758 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$831 | \$317 | \$191 |
| General Obligation Debt over EAV: | 2.04% | 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: | Winnebago Park District | | |
| Unit Code: | 101/030/12 | County: | Winnebago |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$160,155 | | |
| Equalized Assessed Valuation: | \$105,769,370 | | |
| Population: | 4,000 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$80,116 | | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$256,882 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$64 | \$79 | \$35 |
| Revenues During FY 21: | \$228,926 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$209,269 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$57 | \$82 | \$47 |
| Per Capita Expenditures: | \$52 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$19,657 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 142.55% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$298,320 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$75 | \$101 | \$42 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$34,988 | \$106,183 | \$0 |
| Total Unrestricted Net Assets: | \$263,332 | \$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: | Winnetka Park District | | |
| Unit Code: | 016/840/12 | County: | Cook |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$21,342,585 | | |
| Equalized Assessed Valuation: | \$1,538,426,502 | | |
| Population: | 12,214 | | |
| Employees: | | | |
| Full Time: | | 34 | |
| Part Time: | | 63 | |
| Salaries Paid: | | \$4,718,553 | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$5,170,487 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$423 | \$153 | \$98 |
| Revenues During FY 21: | \$9,573,814 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$7,508,751 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$784 | \$236 | \$178 |
| Per Capita Expenditures: | \$615 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$2,065,063 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 97.03% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$7,285,550 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$596 | \$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: | \$952,904 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$4,898,625 | \$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: | \$17,655,000 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$1,445 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.94% | 0.55% | 0.31% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$12,686,348 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$1,039 | \$38 | \$0 |
| Revenues During FY 21: | \$5,502,183 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$4,932,850 | \$350,774 | \$0 |
| Per Capita Revenues: | \$450 | \$18 | \$0 |
| Per Capita Expenses: | \$404 | \$15 | \$0 |
| Operating Income (loss): | \$569,333 | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 268.72% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$13,255,681 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$1,085 | \$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: | Winslow Park District | | |
| Unit Code: | 089/040/12 | County: | Stephenson |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$33,820 | | |
| Equalized Assessed Valuation: | \$20,099,783 | | |
| Population: | 944 | | |
| 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: | \$98,796 | \$186,948 | \$87,233 |
| Per Capita Beginning Fund Balance: | \$105 | \$79 | \$35 |
| Revenues During FY 21: | \$32,085 | \$221,149 | \$136,493 |
| Expenditures During FY 21: | \$20,080 | \$191,640 | \$128,273 |
| Per Capita Revenues: | \$34 | \$82 | \$47 |
| Per Capita Expenditures: | \$21 | \$68 | \$40 |
| Revenues over/under Expenditures: | \$12,005 | \$29,509 | \$11,167 |
| Ratio of Fund Balance to Expenditures: | 551.80% | 187.43% | 114.76% |
| Ending Fund Balance for FY 21: | \$110,801 | \$228,994 | \$99,633 |
| Per Capita Ending Fund Balance: | \$117 | \$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: | Wood Dale Park District | | |
| Unit Code: | 022/240/12 | County: | Dupage |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,632,618 | | |
| Equalized Assessed Valuation: | \$668,205,533 | | |
| Population: | 13,535 | | |
| Employees: | | | |
| | Full Time: | 21 | |
| | Part Time: | 73 | |
| | Salaries Paid: | \$1,536,840 | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$901,040 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$67 | \$153 | \$98 |
| Revenues During FY 21: | \$2,664,865 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$2,054,813 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$197 | \$236 | \$178 |
| Per Capita Expenditures: | \$152 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$610,052 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 66.83% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,373,252 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$101 | \$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: | \$325,875 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | (\$33,624) | \$3,519,638 | \$2,347,083 |

FISCAL YEAR 2021



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 21: | \$3,089,972 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$228 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.46% | 0.55% | 0.31% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$4,822,185 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$356 | \$38 | \$0 |
| Revenues During FY 21: | \$1,449,121 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$1,154,071 | \$350,774 | \$0 |
| Per Capita Revenues: | \$107 | \$18 | \$0 |
| Per Capita Expenses: | \$85 | \$15 | \$0 |
| Operating Income (loss): | \$295,050 | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 443.41% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$5,117,235 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$378 | \$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: | Woodridge Park District | | |
| Unit Code: | 022/250/12 | County: | Dupage |
| Fiscal Year End: | 12/31/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$39,890,585 | | |
| Equalized Assessed Valuation: | \$1,378,698,056 | | |
| Population: | 35,253 | | |
| Employees: | | | |
| Full Time: | | 43 | |
| Part Time: | | 58 | |
| Salaries Paid: | | \$6,320,045 | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$4,732,181 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$134 | \$153 | \$98 |
| Revenues During FY 21: | \$17,052,309 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$14,597,741 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$484 | \$236 | \$178 |
| Per Capita Expenditures: | \$414 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$2,454,568 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 36.74% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$5,363,053 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$152 | \$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: | \$1,358,879 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$4,078,656 | \$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: | \$22,819,643 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$647 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.06% | 0.55% | 0.31% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 21: | \$2,562,641 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$73 | \$38 | \$0 |
| Revenues During FY 21: | \$629,451 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$1,477,461 | \$350,774 | \$0 |
| Per Capita Revenues: | \$18 | \$18 | \$0 |
| Per Capita Expenses: | \$42 | \$15 | \$0 |
| Operating Income (loss): | (\$848,010) | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 167.18% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$2,470,020 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$70 | \$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: | Worth Park District |
| Unit Code: | 016/850/12 |
| County: | Cook |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$1,333,690 |
| Equalized Assessed Valuation: | \$213,127,957 |
| Population: | 10,661 |
| Employees: | |
| Full Time: | 8 |
| Part Time: | |
| Salaries Paid: | \$502,076 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$431,996 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$41 | \$153 | \$98 |
| Revenues During FY 21: | \$961,105 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$940,788 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$90 | \$236 | \$178 |
| Per Capita Expenditures: | \$88 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$20,317 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 48.08% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$452,313 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$42 | \$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: | \$102,106 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$684,369 | \$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: | \$145,926 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$14 | \$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 Greater Than or Equal to 850,000

Local Government Profile

| | |
|--------------------------------------|---------------------------|
| Unit Name: | York Center Park District |
| Unit Code: | 022/260/12 |
| County: | Dupage |
| Fiscal Year End: | 4/30/2021 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$2,231,422 |
| Equalized Assessed Valuation: | \$237,477,006 |
| Population: | 51,000 |
| Employees: | |
| Full Time: | 9 |
| Part Time: | 31 |
| Salaries Paid: | \$513,181 |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$951,292 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$19 | \$153 | \$98 |
| Revenues During FY 21: | \$1,112,770 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$951,698 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$22 | \$236 | \$178 |
| Per Capita Expenditures: | \$19 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$161,072 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 116.88% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$1,112,364 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$22 | \$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: | \$821,488 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | (\$141,137) | \$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: | \$26,177 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$1 | \$317 | \$191 |
| General Obligation Debt over EAV: | 0.01% | 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: | Zion Park District | | |
| Unit Code: | 049/120/12 | County: | Lake |
| Fiscal Year End: | 4/30/2021 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$6,981,341 | | |
| Equalized Assessed Valuation: | \$336,196,679 | | |
| Population: | 23,967 | | |
| Employees: | | | |
| | Full Time: | 20 | |
| | Part Time: | 118 | |
| | Salaries Paid: | \$1,967,242 | |

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 21: | \$2,695,914 | \$3,983,243 | \$2,350,210 |
| Per Capita Beginning Fund Balance: | \$112 | \$153 | \$98 |
| Revenues During FY 21: | \$3,947,668 | \$6,779,046 | \$3,906,217 |
| Expenditures During FY 21: | \$3,245,482 | \$5,937,436 | \$3,647,596 |
| Per Capita Revenues: | \$165 | \$236 | \$178 |
| Per Capita Expenditures: | \$135 | \$212 | \$156 |
| Revenues over/under Expenditures: | \$702,186 | \$841,610 | \$473,037 |
| Ratio of Fund Balance to Expenditures: | 98.54% | 91.43% | 73.33% |
| Ending Fund Balance for FY 21: | \$3,198,100 | \$4,645,197 | \$2,860,364 |
| Per Capita Ending Fund Balance: | \$133 | \$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: | \$925,625 | \$2,067,062 | \$1,079,211 |
| Total Unrestricted Net Assets: | \$1,372,061 | \$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: | \$1,281,077 | \$8,459,453 | \$4,706,000 |
| Per Capita Debt: | \$53 | \$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: | \$6,462,539 | \$997,551 | \$0 |
| Per Capita Beginning Retained Earnings | \$270 | \$38 | \$0 |
| Revenues During FY 21: | \$1,573,491 | \$373,128 | \$0 |
| Expenditures During FY 21: | \$1,190,467 | \$350,774 | \$0 |
| Per Capita Revenues: | \$66 | \$18 | \$0 |
| Per Capita Expenses: | \$50 | \$15 | \$0 |
| Operating Income (loss): | \$383,024 | \$22,353 | \$0 |
| Ratio of Retained Earnings to Expenses: | 579.23% | 67.39% | 0.00% |
| Ending Retained Earnings for FY 21: | \$6,895,563 | \$1,000,070 | \$0 |
| Per Capita Ending Retained Earnings: | \$288 | \$38 | \$0 |