

FISCAL YEAR 2022



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:	Dallas City Park District		
Unit Code:	034/020/12	County:	Hancock
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,240		
Equalized Assessed Valuation:	\$7,805,273		
Population:	805		
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 22:	\$37,113	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$46	\$97	\$44
Revenues During FY 22:	\$20,044	\$217,199	\$135,187
Expenditures During FY 22:	\$23,092	\$204,386	\$129,663
Per Capita Revenues:	\$25	\$91	\$54
Per Capita Expenditures:	\$29	\$77	\$48
Revenues over/under Expenditures:	(\$3,048)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	147.52%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$34,065	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$42	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Darien Park District		
Unit Code:	022/065/12	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,515,999		
Equalized Assessed Valuation:	\$961,713,830		
Population:	22,011		
Employees:			
Full Time:		17	
Part Time:		43	
Salaries Paid:		\$983,854	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,305,518	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$105	\$180	\$118
Revenues During FY 22:	\$2,936,141	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,339,205	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$133	\$305	\$213
Per Capita Expenditures:	\$106	\$254	\$187
Revenues over/under Expenditures:	\$596,936	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	99.64%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,330,835	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$106	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$741,243	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,051,576	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$9,858,414	\$7,833,047	\$4,053,563
Per Capita Debt:	\$448	\$301	\$186
General Obligation Debt over EAV:	0.90%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,759,339	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$80	\$37	\$0
Revenues During FY 22:	\$2,359,004	\$397,063	\$0
Expenditures During FY 22:	\$1,766,599	\$359,151	\$0
Per Capita Revenues:	\$107	\$18	\$0
Per Capita Expenses:	\$80	\$16	\$0
Operating Income (loss):	\$592,405	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	133.12%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$2,351,744	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$107	\$37	\$0

FISCAL YEAR 2022



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:	Decatur Park District		
Unit Code:	055/010/12	County:	Macon
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,431,907		
Equalized Assessed Valuation:	\$872,480,495		
Population:	69,402		
Employees:			
Full Time:	93		
Part Time:	172		
Salaries Paid:	\$6,342,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,240,952	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$148	\$180	\$118
Revenues During FY 22:	\$20,634,403	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$18,491,814	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$297	\$305	\$213
Per Capita Expenditures:	\$266	\$254	\$187
Revenues over/under Expenditures:	\$2,142,589	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	66.74%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$12,340,758	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$178	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,071,583	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$11,220,500	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$19,150,230	\$7,833,047	\$4,053,563
Per Capita Debt:	\$276	\$301	\$186
General Obligation Debt over EAV:	0.56%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Deerfield Park District		
Unit Code:	049/020/12	County:	Lake
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,305,264		
Equalized Assessed Valuation:	\$1,368,890,999		
Population:	19,228		
Employees:			
Full Time:	49		
Part Time:	147		
Salaries Paid:	\$6,268,883		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,845,906	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$356	\$180	\$118
Revenues During FY 22:	\$16,161,282	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$14,798,424	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$841	\$305	\$213
Per Capita Expenditures:	\$770	\$254	\$187
Revenues over/under Expenditures:	\$1,362,858	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	50.56%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$7,482,481	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$389	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,518,941	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,378,803	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$5,060,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$263	\$301	\$186
General Obligation Debt over EAV:	0.37%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Dekalb Park District		
Unit Code:	019/010/12	County:	Dekalb
Fiscal Year End:	2/28/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,801,629		
Equalized Assessed Valuation:	\$692,606,357		
Population:	40,290		
Employees:			
Full Time:	21		
Part Time:	162		
Salaries Paid:	\$1,734,447		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,474,382	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$86	\$180	\$118
Revenues During FY 22:	\$4,722,327	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,213,080	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$117	\$305	\$213
Per Capita Expenditures:	\$105	\$254	\$187
Revenues over/under Expenditures:	\$509,247	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	94.55%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,983,629	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$99	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,766,400	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,455,512	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$1,563,359	\$7,833,047	\$4,053,563
Per Capita Debt:	\$39	\$301	\$186
General Obligation Debt over EAV:	0.20%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Delavan Twp Park District		
Unit Code:	090/010/12	County:	Tazewell
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$145,345		
Equalized Assessed Valuation:	\$37,469,989		
Population:	2,061		
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 22:	\$85,490	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$41	\$97	\$44
Revenues During FY 22:	\$82,686	\$217,199	\$135,187
Expenditures During FY 22:	\$63,569	\$204,386	\$129,663
Per Capita Revenues:	\$40	\$91	\$54
Per Capita Expenditures:	\$31	\$77	\$48
Revenues over/under Expenditures:	\$19,117	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	164.56%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$104,607	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$51	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$104,607	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Des Plaines Park District		
Unit Code:	016/190/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,055,453		
Equalized Assessed Valuation:	\$1,976,391,965		
Population:	58,364		
Employees:			
Full Time:	45		
Part Time:	442		
Salaries Paid:	\$5,307,106		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,559,112	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$164	\$180	\$118
Revenues During FY 22:	\$11,161,699	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$8,754,550	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$191	\$305	\$213
Per Capita Expenditures:	\$150	\$254	\$187
Revenues over/under Expenditures:	\$2,407,149	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	128.48%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$11,248,261	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$193	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,476,816	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$13,035,964	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$6,713,939	\$7,833,047	\$4,053,563
Per Capita Debt:	\$115	\$301	\$186
General Obligation Debt over EAV:	0.38%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$10,328,038	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$177	\$37	\$0
Revenues During FY 22:	\$4,186,903	\$397,063	\$0
Expenditures During FY 22:	\$3,062,081	\$359,151	\$0
Per Capita Revenues:	\$72	\$18	\$0
Per Capita Expenses:	\$52	\$16	\$0
Operating Income (loss):	\$1,124,822	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	357.69%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$10,952,860	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$188	\$37	\$0

FISCAL YEAR 2022



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:	Dieterich Park District														
Unit Code:	025/030/12	County:	Effingham												
Fiscal Year End:	4/30/2022														
Accounting Method:	Cash														
Appropriation or Budget:	\$31,435														
Equalized Assessed Valuation:	\$18,724,901														
Population:	890														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$23,064	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$26	\$97	\$44
Revenues During FY 22:	\$24,459	\$217,199	\$135,187
Expenditures During FY 22:	\$31,435	\$204,386	\$129,663
Per Capita Revenues:	\$27	\$91	\$54
Per Capita Expenditures:	\$35	\$77	\$48
Revenues over/under Expenditures:	(\$6,976)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	51.18%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$16,088	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$18	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Dixon Park District		
Unit Code:	052/010/12	County:	Lee
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,336,756		
Equalized Assessed Valuation:	\$192,163,578		
Population:	14,927		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$505,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$788,879	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$53	\$180	\$118
Revenues During FY 22:	\$1,321,054	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,487,692	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$89	\$305	\$213
Per Capita Expenditures:	\$100	\$254	\$187
Revenues over/under Expenditures:	(\$166,638)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	41.83%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$622,241	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$42	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$365,562	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$621,142	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,352,190	\$7,833,047	\$4,053,563
Per Capita Debt:	\$158	\$301	\$186
General Obligation Debt over EAV:	1.21%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Douglas Park District		
Unit Code:	038/010/12	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$179,024		
Equalized Assessed Valuation:	\$46,640,469		
Population:	2,332		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$13,576		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$34,818	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$15	\$97	\$44
Revenues During FY 22:	\$74,338	\$217,199	\$135,187
Expenditures During FY 22:	\$38,931	\$204,386	\$129,663
Per Capita Revenues:	\$32	\$91	\$54
Per Capita Expenditures:	\$17	\$77	\$48
Revenues over/under Expenditures:	\$35,407	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	180.38%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$70,225	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$30	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$148,057	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Downers Grove Park District		
Unit Code:	022/070/12	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,478,499		
Equalized Assessed Valuation:	\$2,816,251,912		
Population:	49,470		
Employees:			
Full Time:	58		
Part Time:	147		
Salaries Paid:	\$5,171,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,569,366	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$133	\$180	\$118
Revenues During FY 22:	\$12,921,579	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$10,694,584	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$261	\$305	\$213
Per Capita Expenditures:	\$216	\$254	\$187
Revenues over/under Expenditures:	\$2,226,995	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	58.53%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$6,259,982	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$127	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,029,614	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,897,438	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$14,769,888	\$7,833,047	\$4,053,563
Per Capita Debt:	\$299	\$301	\$186
General Obligation Debt over EAV:	0.42%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,363,653	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$68	\$37	\$0
Revenues During FY 22:	\$1,819,735	\$397,063	\$0
Expenditures During FY 22:	\$1,152,361	\$359,151	\$0
Per Capita Revenues:	\$37	\$18	\$0
Per Capita Expenses:	\$23	\$16	\$0
Operating Income (loss):	\$667,374	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	342.25%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$3,943,981	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$80	\$37	\$0

FISCAL YEAR 2022



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:	Dundee Park District		
Unit Code:	045/040/12	County:	Kane
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,418,085		
Equalized Assessed Valuation:	\$2,088,635.624		
Population:	64,167		
Employees:			
Full Time:	67		
Part Time:	750		
Salaries Paid:	\$6,928,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,132,177	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$49	\$180	\$118
Revenues During FY 22:	\$15,243,340	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$14,266,263	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$238	\$305	\$213
Per Capita Expenditures:	\$222	\$254	\$187
Revenues over/under Expenditures:	\$977,077	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	28.52%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,069,254	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$63	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$771,335	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,477,555	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$17,609,701	\$7,833,047	\$4,053,563
Per Capita Debt:	\$274	\$301	\$186
General Obligation Debt over EAV:	0.10%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Easton Park District		
Unit Code:	060/025/12	County:	Mason
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,483		
Equalized Assessed Valuation:	\$30,531,864		
Population:	320		
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 22:	\$34,758	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$109	\$97	\$44
Revenues During FY 22:	\$23,655	\$217,199	\$135,187
Expenditures During FY 22:	\$14,404	\$204,386	\$129,663
Per Capita Revenues:	\$74	\$91	\$54
Per Capita Expenditures:	\$45	\$77	\$48
Revenues over/under Expenditures:	\$9,251	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	305.53%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$44,009	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$138	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Edinburg Park District		
Unit Code:	011/015/12	County:	Christian
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$56,050		
Equalized Assessed Valuation:	\$68,458,129		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$96,419	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$96	\$97	\$44
Revenues During FY 22:	\$96,592	\$217,199	\$135,187
Expenditures During FY 22:	\$96,630	\$204,386	\$129,663
Per Capita Revenues:	\$97	\$91	\$54
Per Capita Expenditures:	\$97	\$77	\$48
Revenues over/under Expenditures:	(\$38)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	99.74%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$96,381	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$96	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$96,381	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Elba-Salem Park District		
Unit Code:	048/010/12	County:	Knox
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$125,590		
Equalized Assessed Valuation:	\$36,843,064		
Population:	1,174		
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 22:	\$135,304	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$115	\$97	\$44
Revenues During FY 22:	\$27,933	\$217,199	\$135,187
Expenditures During FY 22:	\$76,873	\$204,386	\$129,663
Per Capita Revenues:	\$24	\$91	\$54
Per Capita Expenditures:	\$65	\$77	\$48
Revenues over/under Expenditures:	(\$48,940)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	112.35%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$86,364	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$74	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Elk Grove Park District		
Unit Code:	016/210/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,603,309		
Equalized Assessed Valuation:	\$1,898,154,520		
Population:	32,006		
Employees:			
Full Time:	92		
Part Time:	602		
Salaries Paid:	\$8,474,442		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,533,347	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$360	\$180	\$118
Revenues During FY 22:	\$21,266,990	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$18,281,103	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$664	\$305	\$213
Per Capita Expenditures:	\$571	\$254	\$187
Revenues over/under Expenditures:	\$2,985,887	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	71.22%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$13,019,234	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$407	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,233,556	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$14,428,373	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$3,510,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$110	\$301	\$186
General Obligation Debt over EAV:	0.18%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Elmhurst Park District		
Unit Code:	022/080/12	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,105,701		
Equalized Assessed Valuation:	\$2,887,471,849		
Population:	45,326		
Employees:			
Full Time:	64		
Part Time:	214		
Salaries Paid:	\$7,333,083		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,749,054	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$281	\$180	\$118
Revenues During FY 22:	\$16,017,903	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$13,261,157	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$353	\$305	\$213
Per Capita Expenditures:	\$293	\$254	\$187
Revenues over/under Expenditures:	\$2,756,746	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	104.55%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$13,864,055	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$306	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,620,659	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$9,674,716	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$10,500,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$232	\$301	\$186
General Obligation Debt over EAV:	0.15%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Emden Park District		
Unit Code:	054/017/12	County:	Logan
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,998		
Equalized Assessed Valuation:	\$3,754,430		
Population:	1,955		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,710	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$7	\$97	\$44
Revenues During FY 22:	\$9,784	\$217,199	\$135,187
Expenditures During FY 22:	\$35,219	\$204,386	\$129,663
Per Capita Revenues:	\$5	\$91	\$54
Per Capita Expenditures:	\$18	\$77	\$48
Revenues over/under Expenditures:	(\$25,435)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	(33.29%)	149.34%	104.11%
Ending Fund Balance for FY 22:	(\$11,725)	\$204,688	\$107,223
Per Capita Ending Fund Balance:	(\$6)	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$16,000	\$143,904	\$0
Per Capita Debt:	\$8	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Evanston Lighthouse Park District		
Unit Code:	016/220/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,301		
Equalized Assessed Valuation:	\$170,593,931		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$50,352		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$157,526	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$32	\$97	\$44
Revenues During FY 22:	\$161,301	\$217,199	\$135,187
Expenditures During FY 22:	\$150,366	\$204,386	\$129,663
Per Capita Revenues:	\$32	\$91	\$54
Per Capita Expenditures:	\$30	\$77	\$48
Revenues over/under Expenditures:	\$10,935	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	112.03%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$168,461	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$34	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$157,526	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Fairfield Park District		
Unit Code:	096/010/12	County:	Wayne
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,200,650		
Equalized Assessed Valuation:	\$42,691,370		
Population:	4,883		
Employees:			
Full Time:	6		
Part Time:	16		
Salaries Paid:	\$244,639		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$502,175	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$103	\$97	\$44
Revenues During FY 22:	\$562,277	\$217,199	\$135,187
Expenditures During FY 22:	\$535,830	\$204,386	\$129,663
Per Capita Revenues:	\$115	\$91	\$54
Per Capita Expenditures:	\$110	\$77	\$48
Revenues over/under Expenditures:	\$26,447	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	98.65%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$528,622	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$108	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,356	\$91,923	\$0
Total Unrestricted Net Assets:	\$498,278	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$175,000	\$143,904	\$0
Per Capita Debt:	\$36	\$45	\$0
General Obligation Debt over EAV:	0.41%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Farmington Township Park District		
Unit Code:	029/020/12	County:	Fulton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,000		
Equalized Assessed Valuation:	\$45,988,301		
Population:	3,115		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,000		

Blended Component Units

--	--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$102,149	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$33	\$97	\$44
Revenues During FY 22:	\$54,088	\$217,199	\$135,187
Expenditures During FY 22:	\$33,597	\$204,386	\$129,663
Per Capita Revenues:	\$17	\$91	\$54
Per Capita Expenditures:	\$11	\$77	\$48
Revenues over/under Expenditures:	\$20,491	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	365.03%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$122,640	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$39	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$122,641	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Flagg-Rochelle Park District		
Unit Code:	071/010/12	County:	Ogle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,931,258		
Equalized Assessed Valuation:	\$299,140,085		
Population:	33,081		
Employees:			
Full Time:		10	
Part Time:		64	
Salaries Paid:	\$751,677		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,085,180	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$33	\$180	\$118
Revenues During FY 22:	\$2,235,934	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,375,720	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$68	\$305	\$213
Per Capita Expenditures:	\$42	\$254	\$187
Revenues over/under Expenditures:	\$860,214	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	141.41%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,945,394	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$59	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,388,429	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$860,080	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$13,690,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$414	\$301	\$186
General Obligation Debt over EAV:	4.58%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Flanagan #1 Park District		
Unit Code:	053/005/12	County:	Livingston
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$378,400		
Equalized Assessed Valuation:	\$44,739,178		
Population:	1,900		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$79,303		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$88,692	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$47	\$97	\$44
Revenues During FY 22:	\$307,710	\$217,199	\$135,187
Expenditures During FY 22:	\$288,549	\$204,386	\$129,663
Per Capita Revenues:	\$162	\$91	\$54
Per Capita Expenditures:	\$152	\$77	\$48
Revenues over/under Expenditures:	\$19,161	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	37.38%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$107,853	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$57	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$376,265	\$143,904	\$0
Per Capita Debt:	\$198	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Fon Du Lac Park District		
Unit Code:	090/020/12	County:	Tazewell
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,782,016		
Equalized Assessed Valuation:	\$552,108,419		
Population:	22,276		
Employees:			
Full Time:	25		
Part Time:	114		
Salaries Paid:	\$1,977,717		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,678,035	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$210	\$180	\$118
Revenues During FY 22:	\$6,187,575	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$5,224,577	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$278	\$305	\$213
Per Capita Expenditures:	\$235	\$254	\$187
Revenues over/under Expenditures:	\$962,998	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	110.56%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$5,776,260	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$259	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,579,177	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,496,114	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$4,053,563	\$7,833,047	\$4,053,563
Per Capita Debt:	\$182	\$301	\$186
General Obligation Debt over EAV:	0.00%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,673,220	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$120	\$37	\$0
Revenues During FY 22:	\$1,513,862	\$397,063	\$0
Expenditures During FY 22:	\$1,540,950	\$359,151	\$0
Per Capita Revenues:	\$68	\$18	\$0
Per Capita Expenses:	\$69	\$16	\$0
Operating Income (loss):	(\$27,088)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	171.90%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$2,648,830	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$119	\$37	\$0

FISCAL YEAR 2022



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:	Forest Park Park District		
Unit Code:	016/230/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,553,415		
Equalized Assessed Valuation:	\$392,777,138		
Population:	13,704		
Employees:			
Full Time:		10	
Part Time:		53	
Salaries Paid:		\$1,440,399	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,745,590	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$419	\$180	\$118
Revenues During FY 22:	\$3,990,327	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,275,993	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$291	\$305	\$213
Per Capita Expenditures:	\$239	\$254	\$187
Revenues over/under Expenditures:	\$714,334	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	197.19%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$6,459,924	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$471	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$624,568	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,493,089	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$4,853,260	\$7,833,047	\$4,053,563
Per Capita Debt:	\$354	\$301	\$186
General Obligation Debt over EAV:	0.06%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Forest View Park District		
Unit Code:	016/240/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$256,838		
Equalized Assessed Valuation:	\$65,405,109		
Population:	792		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$72,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$471,936	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$596	\$97	\$44
Revenues During FY 22:	\$321,676	\$217,199	\$135,187
Expenditures During FY 22:	\$185,509	\$204,386	\$129,663
Per Capita Revenues:	\$406	\$91	\$54
Per Capita Expenditures:	\$234	\$77	\$48
Revenues over/under Expenditures:	\$136,167	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	327.80%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$608,103	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$768	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,635	\$91,923	\$0
Total Unrestricted Net Assets:	\$573,469	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Forman Park District		
Unit Code:	060/015/12	County:	Mason
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$247,000		
Equalized Assessed Valuation:	\$72,450,861		
Population:	3,200		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$73,073	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$79,465	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$25	\$97	\$44
Revenues During FY 22:	\$214,902	\$217,199	\$135,187
Expenditures During FY 22:	\$211,894	\$204,386	\$129,663
Per Capita Revenues:	\$67	\$91	\$54
Per Capita Expenditures:	\$66	\$77	\$48
Revenues over/under Expenditures:	\$3,008	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	38.92%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$82,473	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$26	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$82,473	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Foss Park District		
Unit Code:	049/030/12	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,199,500		
Equalized Assessed Valuation:	\$286,745,483		
Population:	30,395		
Employees:			
Full Time:	13		
Part Time:	49		
Salaries Paid:	\$1,039,596		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,041,359	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$67	\$180	\$118
Revenues During FY 22:	\$2,240,718	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,252,108	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$74	\$305	\$213
Per Capita Expenditures:	\$41	\$254	\$187
Revenues over/under Expenditures:	\$988,610	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	221.22%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,769,887	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$91	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,838,755	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$1,999,762)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$4,699,607	\$7,833,047	\$4,053,563
Per Capita Debt:	\$155	\$301	\$186
General Obligation Debt over EAV:	0.00%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,345,992	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$110	\$37	\$0
Revenues During FY 22:	\$657,542	\$397,063	\$0
Expenditures During FY 22:	\$984,642	\$359,151	\$0
Per Capita Revenues:	\$22	\$18	\$0
Per Capita Expenses:	\$32	\$16	\$0
Operating Income (loss):	(\$327,100)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	334.80%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$3,296,573	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$108	\$37	\$0

FISCAL YEAR 2022



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:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,812,024		
Equalized Assessed Valuation:	\$5,197,303,526		
Population:	236,000		
Employees:			
	Full Time:	109	
	Part Time:	674	
	Salaries Paid:	\$11,333,384	

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$20,897,525	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$89	\$180	\$118
Revenues During FY 22:	\$30,632,045	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$28,913,382	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$130	\$305	\$213
Per Capita Expenditures:	\$123	\$254	\$187
Revenues over/under Expenditures:	\$1,718,663	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	77.77%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$22,484,552	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$95	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,961,436	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$27,613,684	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$21,709,824	\$7,833,047	\$4,053,563
Per Capita Debt:	\$92	\$301	\$186
General Obligation Debt over EAV:	0.30%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Frankfort Park District		
Unit Code:	028/020/12	County:	Franklin
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$683,700		
Equalized Assessed Valuation:	\$104,668,938		
Population:	7,715		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$275,919		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$479,358	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$62	\$97	\$44
Revenues During FY 22:	\$651,568	\$217,199	\$135,187
Expenditures During FY 22:	\$588,563	\$204,386	\$129,663
Per Capita Revenues:	\$84	\$91	\$54
Per Capita Expenditures:	\$76	\$77	\$48
Revenues over/under Expenditures:	\$63,005	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	92.15%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$542,363	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$70	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$184,091	\$91,923	\$0
Total Unrestricted Net Assets:	\$429,695	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$590,000	\$143,904	\$0
Per Capita Debt:	\$76	\$45	\$0
General Obligation Debt over EAV:	0.56%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Frankfort Park District		
Unit Code:	099/030/12	County:	Will
Fiscal Year End:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,306,241		
Equalized Assessed Valuation:	\$865,713,752		
Population:	22,523		
Employees:			
Full Time:		11	
Part Time:		54	
Salaries Paid:		\$1,029,142	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,310,993	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$103	\$180	\$118
Revenues During FY 22:	\$2,868,810	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,956,715	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$127	\$305	\$213
Per Capita Expenditures:	\$131	\$254	\$187
Revenues over/under Expenditures:	(\$87,905)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	63.86%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,888,277	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$84	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,072,069	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,251,537	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,082,984	\$7,833,047	\$4,053,563
Per Capita Debt:	\$92	\$301	\$186
General Obligation Debt over EAV:	0.20%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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:	Frankfort Square Park District		
Unit Code:	099/035/12	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,308,325		
Equalized Assessed Valuation:	\$588,535,435		
Population:	18,500		
Employees:			
Full Time:		11	
Part Time:		84	
Salaries Paid:		\$1,220,793	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$550,909	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$30	\$180	\$118
Revenues During FY 22:	\$4,001,659	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,721,625	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$216	\$305	\$213
Per Capita Expenditures:	\$201	\$254	\$187
Revenues over/under Expenditures:	\$280,034	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	25.09%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$933,643	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$50	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$423,598	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$518,253	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$3,736,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$202	\$301	\$186
General Obligation Debt over EAV:	0.63%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,802,114	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$206	\$37	\$0
Revenues During FY 22:	\$363,579	\$397,063	\$0
Expenditures During FY 22:	\$397,748	\$359,151	\$0
Per Capita Revenues:	\$20	\$18	\$0
Per Capita Expenses:	\$21	\$16	\$0
Operating Income (loss):	(\$34,169)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	955.91%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$3,802,114	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$206	\$37	\$0

FISCAL YEAR 2022



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:	Franklin Park Park District		
Unit Code:	016/250/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,678,190		
Equalized Assessed Valuation:	\$605,087,275		
Population:	14,425		
Employees:			
Full Time:	22		
Part Time:	186		
Salaries Paid:	\$2,167,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,171,973	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$220	\$180	\$118
Revenues During FY 22:	\$4,115,803	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,958,626	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$285	\$305	\$213
Per Capita Expenditures:	\$205	\$254	\$187
Revenues over/under Expenditures:	\$1,157,177	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	143.83%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,255,498	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$295	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,623,231	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,503,019	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$1,193,068	\$7,833,047	\$4,053,563
Per Capita Debt:	\$83	\$301	\$186
General Obligation Debt over EAV:	0.18%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,836,286	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$335	\$37	\$0
Revenues During FY 22:	\$1,323,712	\$397,063	\$0
Expenditures During FY 22:	\$1,298,097	\$359,151	\$0
Per Capita Revenues:	\$92	\$18	\$0
Per Capita Expenses:	\$90	\$16	\$0
Operating Income (loss):	\$25,615	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	387.02%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$5,023,891	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$348	\$37	\$0

FISCAL YEAR 2022



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:	Franklin Township Park District		
Unit Code:	019/020/12	County:	DeKalb
Fiscal Year End:	4/1/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,490		
Equalized Assessed Valuation:	\$56,911,576		
Population:	2,520		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$18,303		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$31,721	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$13	\$97	\$44
Revenues During FY 22:	\$51,525	\$217,199	\$135,187
Expenditures During FY 22:	\$51,888	\$204,386	\$129,663
Per Capita Revenues:	\$20	\$91	\$54
Per Capita Expenditures:	\$21	\$77	\$48
Revenues over/under Expenditures:	(\$363)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	60.44%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$31,359	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$12	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$31,359	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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:	Freeport Park District		
Unit Code:	089/010/12	County:	Stephenson
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,892,141		
Equalized Assessed Valuation:	\$229,116,209		
Population:	23,650		
Employees:			
Full Time:	18		
Part Time:	19		
Salaries Paid:	\$1,527,742		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,583,340	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$152	\$180	\$118
Revenues During FY 22:	\$2,587,601	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,484,117	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$109	\$305	\$213
Per Capita Expenditures:	\$105	\$254	\$187
Revenues over/under Expenditures:	\$103,484	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	149.25%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,707,594	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$157	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,799,581	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,088,160	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$1,485,225	\$7,833,047	\$4,053,563
Per Capita Debt:	\$63	\$301	\$186
General Obligation Debt over EAV:	0.65%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,963,587	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$83	\$37	\$0
Revenues During FY 22:	\$914,930	\$397,063	\$0
Expenditures During FY 22:	\$974,639	\$359,151	\$0
Per Capita Revenues:	\$39	\$18	\$0
Per Capita Expenses:	\$41	\$16	\$0
Operating Income (loss):	(\$59,709)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	193.21%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$1,883,108	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$80	\$37	\$0

FISCAL YEAR 2022



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:	Friends Creek Park District		
Unit Code:	055/040/12	County:	Macon
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,376		
Equalized Assessed Valuation:	\$38,870,441		
Population:	1,800		
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 22:	\$64,632	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$36	\$97	\$44
Revenues During FY 22:	\$30,779	\$217,199	\$135,187
Expenditures During FY 22:	\$25,376	\$204,386	\$129,663
Per Capita Revenues:	\$17	\$91	\$54
Per Capita Expenditures:	\$14	\$77	\$48
Revenues over/under Expenditures:	\$5,403	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	275.99%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$70,035	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$39	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0