

# 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

<b>Unit Name:</b>	Palatine Park District		
<b>Unit Code:</b>	016/560/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,720,892		
<b>Equalized Assessed Valuation:</b>	\$2,300,586,536		
<b>Population:</b>	67,908		
<b>Employees:</b>			
<b>Full Time:</b>	95		
<b>Part Time:</b>	830		
<b>Salaries Paid:</b>	\$9,073,485		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,659,275	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$289	\$180	\$118
Revenues During FY 22:	\$24,538,520	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$18,984,993	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$361	\$305	\$213
Per Capita Expenditures:	\$280	\$254	\$187
Revenues over/under Expenditures:	\$5,553,527	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	124.04%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$23,549,007	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$347	\$222	\$131
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$11,954,316	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$12,495,280	\$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:	<b>\$15,870,000</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$234</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.28%</b>	0.52%	0.32%

#### Enterprise Funds

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

# FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Park Ridge Park District		
<b>Unit Code:</b>	016/580/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,620,817		
<b>Equalized Assessed Valuation:</b>	\$1,651,928,950		
<b>Population:</b>	39,656		
<b>Employees:</b>			
<b>Full Time:</b>	55		
<b>Part Time:</b>	710		
<b>Salaries Paid:</b>	\$7,346,516		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,254,372	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$158	\$180	\$118
Revenues During FY 22:	\$17,667,361	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$16,067,100	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$446	\$305	\$213
Per Capita Expenditures:	\$405	\$254	\$187
Revenues over/under Expenditures:	\$1,600,261	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	42.16%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$6,774,633	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$171	\$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:	\$1,815,606	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$5,835,574	\$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:	<b>\$10,520,507</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$265</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.64%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Paxton Park District</b>		
<b>Unit Code:</b>	027/010/12	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	1/31/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$532,411		
<b>Equalized Assessed Valuation:</b>	\$50,620,902		
<b>Population:</b>	4,450		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$65,386		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$125,481	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$28	\$97	\$44
Revenues During FY 22:	\$249,309	\$217,199	\$135,187
Expenditures During FY 22:	\$176,063	\$204,386	\$129,663
Per Capita Revenues:	\$56	\$91	\$54
Per Capita Expenditures:	\$40	\$77	\$48
Revenues over/under Expenditures:	\$73,246	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	112.87%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$198,727	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$45	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,428	\$35,474	\$0
Total Unreserved Funds:	\$82,300	\$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



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	<b>\$100,000</b>	\$143,904	\$0
Per Capita Debt:	<b>\$22</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.20%</b>	0.12%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2022



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pearl City Park District		
<b>Unit Code:</b>	089/030/12	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$213,775		
<b>Equalized Assessed Valuation:</b>	\$62,903,718		
<b>Population:</b>	3,200		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$70,319		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$94,575	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$30	\$97	\$44
Revenues During FY 22:	\$171,914	\$217,199	\$135,187
Expenditures During FY 22:	\$134,912	\$204,386	\$129,663
Per Capita Revenues:	\$54	\$91	\$54
Per Capita Expenditures:	\$42	\$77	\$48
Revenues over/under Expenditures:	\$37,002	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	97.53%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$131,577	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$41	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$158,531	\$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**  
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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	<b>\$0</b>	\$143,904	\$0
Per Capita Debt:	<b>\$0</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2022



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peotone Park District		
<b>Unit Code:</b>	099/080/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$535,544		
<b>Equalized Assessed Valuation:</b>	\$100,539,971		
<b>Population:</b>	4,183		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$73,904		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$0	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$0	\$97	\$44
Revenues During FY 22:	\$299,324	\$217,199	\$135,187
Expenditures During FY 22:	\$276,268	\$204,386	\$129,663
Per Capita Revenues:	\$72	\$91	\$54
Per Capita Expenditures:	\$66	\$77	\$48
Revenues over/under Expenditures:	\$23,056	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	8.35%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$23,056	\$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:	<b>\$495,000</b>	\$143,904	\$0
Per Capita Debt:	<b>\$118</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.49%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Pitman Township Park District		
<b>Unit Code:</b>	068/025/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$35,000		
<b>Equalized Assessed Valuation:</b>	\$15,231,291		
<b>Population:</b>	402		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,061	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$8	\$97	\$44
Revenues During FY 22:	\$24,740	\$217,199	\$135,187
Expenditures During FY 22:	\$25,794	\$204,386	\$129,663
Per Capita Revenues:	\$62	\$91	\$54
Per Capita Expenditures:	\$64	\$77	\$48
Revenues over/under Expenditures:	(\$1,054)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	7.78%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$2,007	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$5	\$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:	<b>\$0</b>	\$143,904	\$0
Per Capita Debt:	<b>\$0</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Plainfield Park District</b>		
<b>Unit Code:</b>	099/085/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,088,113		
<b>Equalized Assessed Valuation:</b>	\$3,095,006,192		
<b>Population:</b>	111,081		
<b>Employees:</b>			
<b>Full Time:</b>		44	
<b>Part Time:</b>		129	
<b>Salaries Paid:</b>		\$2,638,942	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$6,551,124</b>	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	<b>\$59</b>	\$180	\$118
Revenues During FY 22:	<b>\$8,633,581</b>	\$7,664,452	\$4,094,587
Expenditures During FY 22:	<b>\$6,942,295</b>	\$6,531,399	\$3,605,797
Per Capita Revenues:	<b>\$78</b>	\$305	\$213
Per Capita Expenditures:	<b>\$62</b>	\$254	\$187
Revenues over/under Expenditures:	<b>\$1,691,286</b>	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	<b>91.39%</b>	88.77%	73.94%
Ending Fund Balance for FY 22:	<b>\$6,344,412</b>	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	<b>\$57</b>	\$222	\$131

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,164,143</b>	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	<b>\$6,396,239</b>	\$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:	<b>\$8,340,000</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$75</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.27%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Pleasant Dale Park District</b>		
<b>Unit Code:</b>	016/600/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,528,044		
<b>Equalized Assessed Valuation:</b>	\$728,903,169		
<b>Population:</b>	11,134		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		50	
<b>Salaries Paid:</b>		\$682,247	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$4,922,610</b>	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	<b>\$442</b>	\$180	\$118
Revenues During FY 22:	<b>\$2,786,188</b>	\$7,664,452	\$4,094,587
Expenditures During FY 22:	<b>\$2,716,749</b>	\$6,531,399	\$3,605,797
Per Capita Revenues:	<b>\$250</b>	\$305	\$213
Per Capita Expenditures:	<b>\$244</b>	\$254	\$187
Revenues over/under Expenditures:	<b>\$69,439</b>	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	<b>192.34%</b>	88.77%	73.94%
Ending Fund Balance for FY 22:	<b>\$5,225,449</b>	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	<b>\$469</b>	\$222	\$131

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,796,950</b>	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	<b>\$7,513,515</b>	\$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:	<b>\$3,663,063</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$329</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.49%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	Pleasant Hill Park District		
<b>Unit Code:</b>	075/020/12	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$48,656		
<b>Equalized Assessed Valuation:</b>	\$35,488,284		
<b>Population:</b>	2,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$15,906		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$301,458	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$116	\$97	\$44
Revenues During FY 22:	\$127,516	\$217,199	\$135,187
Expenditures During FY 22:	\$137,015	\$204,386	\$129,663
Per Capita Revenues:	\$49	\$91	\$54
Per Capita Expenditures:	\$53	\$77	\$48
Revenues over/under Expenditures:	(\$9,499)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	209.10%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$286,498	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$110	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$101,367	\$35,474	\$0
Total Unreserved Funds:	\$127,007	\$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:	<b>\$147,000</b>	\$143,904	\$0
Per Capita Debt:	<b>\$57</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.25%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Pleasure Driveway Park District</b>		
<b>Unit Code:</b>	072/030/12	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$70,996,016		
<b>Equalized Assessed Valuation:</b>	\$2,064,274,745		
<b>Population:</b>	121,500		
<b>Employees:</b>			
<b>Full Time:</b>	169		
<b>Part Time:</b>	866		
<b>Salaries Paid:</b>	\$13,018,173		

#### Blended Component Units

Number Submitted = 1  
Peoria Park District Foundation

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$27,710,713</b>	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	<b>\$228</b>	\$180	\$118
Revenues During FY 22:	<b>\$41,209,695</b>	\$7,664,452	\$4,094,587
Expenditures During FY 22:	<b>\$33,207,880</b>	\$6,531,399	\$3,605,797
Per Capita Revenues:	<b>\$339</b>	\$305	\$213
Per Capita Expenditures:	<b>\$273</b>	\$254	\$187
Revenues over/under Expenditures:	<b>\$8,001,815</b>	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	<b>107.55%</b>	88.77%	73.94%
Ending Fund Balance for FY 22:	<b>\$35,715,893</b>	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	<b>\$294</b>	\$222	\$131

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,368,938</b>	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	<b>\$5,001,119</b>	\$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:	<b>\$2,500,000</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$21</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.12%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	Posen Park District		
<b>Unit Code:</b>	016/610/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$455,000		
<b>Equalized Assessed Valuation:</b>	\$57,192,804		
<b>Population:</b>	5,987		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$70,834		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$143,410	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$24	\$97	\$44
Revenues During FY 22:	\$214,947	\$217,199	\$135,187
Expenditures During FY 22:	\$209,610	\$204,386	\$129,663
Per Capita Revenues:	\$36	\$91	\$54
Per Capita Expenditures:	\$35	\$77	\$48
Revenues over/under Expenditures:	\$5,337	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	70.96%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$148,747	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$25	\$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:	\$244,862	\$91,923	\$0
Total Unrestricted Net Assets:	(\$96,115)	\$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:	<b>\$0</b>	\$143,904	\$0
Per Capita Debt:	<b>\$0</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Princeton Park District		
<b>Unit Code:</b>	006/010/12	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,645,626		
<b>Equalized Assessed Valuation:</b>	\$172,902,820		
<b>Population:</b>	7,716		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>	\$575,833		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$0	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$0	\$97	\$44
Revenues During FY 22:	\$0	\$217,199	\$135,187
Expenditures During FY 22:	\$0	\$204,386	\$129,663
Per Capita Revenues:	\$0	\$91	\$54
Per Capita Expenditures:	\$0	\$77	\$48
Revenues over/under Expenditures:	\$0	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	0.00%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$0	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$0	\$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:	<b>\$1,505,321</b>	\$143,904	\$0
Per Capita Debt:	<b>\$195</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.48%</b>	0.12%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$3,663,337</b>	\$28,020	\$0
Per Capita Beginning Retained Earnings	<b>\$475</b>	\$4	\$0
Revenues During FY 22:	<b>\$1,838,289</b>	\$15,962	\$0
Expenditures During FY 22:	<b>\$1,561,034</b>	\$15,086	\$0
Per Capita Revenues:	<b>\$238</b>	\$2	\$0
Per Capita Expenses:	<b>\$202</b>	\$2	\$0
Operating Income (loss):	<b>\$277,255</b>	\$876	\$0
Ratio of Retained Earnings to Expenses:	<b>252.43%</b>	3.18%	0.00%
Ending Retained Earnings for FY 22:	<b>\$3,940,592</b>	\$29,738	\$0
Per Capita Ending Retained Earnings:	<b>\$511</b>	\$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

<b>Unit Name:</b>	<b>Prophetstown Park District</b>		
<b>Unit Code:</b>	098/020/12	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$577,153		
<b>Equalized Assessed Valuation:</b>	\$54,568,471		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$136,669		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$359,297</b>	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$97	\$44
Revenues During FY 22:	<b>\$352,335</b>	\$217,199	\$135,187
Expenditures During FY 22:	<b>\$438,056</b>	\$204,386	\$129,663
Per Capita Revenues:	<b>\$160</b>	\$91	\$54
Per Capita Expenditures:	<b>\$199</b>	\$77	\$48
Revenues over/under Expenditures:	<b>(\$85,721)</b>	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	<b>90.99%</b>	149.34%	104.11%
Ending Fund Balance for FY 22:	<b>\$398,576</b>	\$204,688	\$107,223
Per Capita Ending Fund Balance:	<b>\$181</b>	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$35,474	\$0
Total Unreserved Funds:	<b>\$266,464</b>	\$63,922	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$91,923	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$125,000</b>	\$143,904	\$0
Per Capita Debt:	<b>\$57</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.23%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Prospect Heights Park District</b>		
<b>Unit Code:</b>	016/620/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,230,209		
<b>Equalized Assessed Valuation:</b>	\$353,144,088		
<b>Population:</b>	15,691		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$2,120,424		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,933,640	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$251	\$180	\$118
Revenues During FY 22:	\$5,992,449	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$5,196,932	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$382	\$305	\$213
Per Capita Expenditures:	\$331	\$254	\$187
Revenues over/under Expenditures:	\$795,517	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	85.80%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,459,157	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$284	\$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:	\$503,013	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,971,703	\$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:	<b>\$6,020,892</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$384</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Putnam Twp Park District</b>		
<b>Unit Code:</b>	029/040/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$74,000		
<b>Equalized Assessed Valuation:</b>	\$29,269,422		
<b>Population:</b>	1,967		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$15,623		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$99,094	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$50	\$97	\$44
Revenues During FY 22:	\$73,380	\$217,199	\$135,187
Expenditures During FY 22:	\$64,846	\$204,386	\$129,663
Per Capita Revenues:	\$37	\$91	\$54
Per Capita Expenditures:	\$33	\$77	\$48
Revenues over/under Expenditures:	\$8,534	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	165.97%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$107,628	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$55	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$107,628	\$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:	<b>\$0</b>	\$143,904	\$0
Per Capita Debt:	<b>\$0</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Quincy Park District		
<b>Unit Code:</b>	001/010/12	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,504,215		
<b>Equalized Assessed Valuation:</b>	\$746,503,220		
<b>Population:</b>	40,166		
<b>Employees:</b>			
<b>Full Time:</b>	33		
<b>Part Time:</b>	172		
<b>Salaries Paid:</b>	\$1,847,304		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,461,484	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$161	\$180	\$118
Revenues During FY 22:	\$4,685,067	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,605,797	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$117	\$305	\$213
Per Capita Expenditures:	\$90	\$254	\$187
Revenues over/under Expenditures:	\$1,079,270	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	209.17%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$7,542,304	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$188	\$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:	\$4,466,772	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$5,176,346	\$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:	<b>\$480,221</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$12</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.06%</b>	0.52%	0.32%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	<b>\$2,469,829</b>	\$969,593	\$0
Per Capita Beginning Retained Earnings	<b>\$61</b>	\$37	\$0
Revenues During FY 22:	<b>\$1,198,048</b>	\$397,063	\$0
Expenditures During FY 22:	<b>\$1,152,853</b>	\$359,151	\$0
Per Capita Revenues:	<b>\$30</b>	\$18	\$0
Per Capita Expenses:	<b>\$29</b>	\$16	\$0
Operating Income (loss):	<b>\$45,195</b>	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	<b>227.51%</b>	66.05%	0.00%
Ending Retained Earnings for FY 22:	<b>\$2,622,848</b>	\$989,178	\$0
Per Capita Ending Retained Earnings:	<b>\$65</b>	\$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

<b>Unit Name:</b>	<b>Rantoul Park District</b>
<b>Unit Code:</b>	010/020/12
<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	12/31/2022
<b>Accounting Method:</b>	Combination
<b>Appropriation or Budget:</b>	\$876,631
<b>Equalized Assessed Valuation:</b>	\$148,236,142
<b>Population:</b>	12,122
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	31
<b>Salaries Paid:</b>	\$198,235

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$548,648	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$45	\$97	\$44
Revenues During FY 22:	\$809,880	\$217,199	\$135,187
Expenditures During FY 22:	\$876,631	\$204,386	\$129,663
Per Capita Revenues:	\$67	\$91	\$54
Per Capita Expenditures:	\$72	\$77	\$48
Revenues over/under Expenditures:	(\$66,751)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	54.97%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$481,897	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$40	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$132,558	\$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:	<b>\$270,000</b>	\$143,904	\$0
Per Capita Debt:	<b>\$22</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.18%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Raymond Park District		
<b>Unit Code:</b>	068/030/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	7/31/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$42,243		
<b>Equalized Assessed Valuation:</b>	\$13,817,089		
<b>Population:</b>	949		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$400		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$29,016	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$31	\$97	\$44
Revenues During FY 22:	\$26,744	\$217,199	\$135,187
Expenditures During FY 22:	\$24,290	\$204,386	\$129,663
Per Capita Revenues:	\$28	\$91	\$54
Per Capita Expenditures:	\$26	\$77	\$48
Revenues over/under Expenditures:	\$2,454	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	129.56%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$31,470	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$33	\$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:	<b>\$0</b>	\$143,904	\$0
Per Capita Debt:	<b>\$0</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Ridgeville Park District		
<b>Unit Code:</b>	016/640/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$966,500		
<b>Equalized Assessed Valuation:</b>	\$662,289,110		
<b>Population:</b>	35,000		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$427,706		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$791,151</b>	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$180	\$118
Revenues During FY 22:	<b>\$969,267</b>	\$7,664,452	\$4,094,587
Expenditures During FY 22:	<b>\$865,728</b>	\$6,531,399	\$3,605,797
Per Capita Revenues:	<b>\$28</b>	\$305	\$213
Per Capita Expenditures:	<b>\$25</b>	\$254	\$187
Revenues over/under Expenditures:	<b>\$103,539</b>	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	<b>98.73%</b>	88.77%	73.94%
Ending Fund Balance for FY 22:	<b>\$854,690</b>	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	<b>\$24</b>	\$222	\$131

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$310,643</b>	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	<b>\$790,546</b>	\$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:	<b>\$11,831</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$0</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>River Forest Park District</b>
<b>Unit Code:</b>	016/660/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,985,474
<b>Equalized Assessed Valuation:</b>	\$640,383,684
<b>Population:</b>	11,717
<b>Employees:</b>	
<b>Full Time:</b>	6
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$642,520

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$1,409,982</b>	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	<b>\$120</b>	\$180	\$118
Revenues During FY 22:	<b>\$2,469,300</b>	\$7,664,452	\$4,094,587
Expenditures During FY 22:	<b>\$1,667,514</b>	\$6,531,399	\$3,605,797
Per Capita Revenues:	<b>\$211</b>	\$305	\$213
Per Capita Expenditures:	<b>\$142</b>	\$254	\$187
Revenues over/under Expenditures:	<b>\$801,786</b>	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	<b>103.25%</b>	88.77%	73.94%
Ending Fund Balance for FY 22:	<b>\$1,721,768</b>	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	<b>\$147</b>	\$222	\$131

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$167,789</b>	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	<b>\$4,508,796</b>	\$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:	<b>\$0</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$0</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.32%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>River Trails Park District</b>
<b>Unit Code:</b>	016/670/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$12,884,864
<b>Equalized Assessed Valuation:</b>	\$536,675,256
<b>Population:</b>	16,463
<b>Employees:</b>	
<b>Full Time:</b>	20
<b>Part Time:</b>	215
<b>Salaries Paid:</b>	\$2,449,344

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,770,747	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$168	\$180	\$118
Revenues During FY 22:	\$5,895,222	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,837,526	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$358	\$305	\$213
Per Capita Expenditures:	\$294	\$254	\$187
Revenues over/under Expenditures:	\$1,057,696	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	76.66%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,708,443	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$225	\$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:	\$2,573,490	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,143,627	\$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:	<b>\$8,067,482</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$490</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	Riverdale Park District		
<b>Unit Code:</b>	016/370/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,263,714		
<b>Equalized Assessed Valuation:</b>	\$103,710,033		
<b>Population:</b>	10,397		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$198,580		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$740,226)	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	(\$71)	\$97	\$44
Revenues During FY 22:	\$707,307	\$217,199	\$135,187
Expenditures During FY 22:	\$690,884	\$204,386	\$129,663
Per Capita Revenues:	\$68	\$91	\$54
Per Capita Expenditures:	\$66	\$77	\$48
Revenues over/under Expenditures:	\$16,423	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	(104.76%)	149.34%	104.11%
Ending Fund Balance for FY 22:	(\$723,803)	\$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:	\$205,363	\$91,923	\$0
Total Unrestricted Net Assets:	\$812,842	\$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:	<b>\$565,980</b>	\$143,904	\$0
Per Capita Debt:	<b>\$54</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.55%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Roanoke Park District		
<b>Unit Code:</b>	102/020/12	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$175,540		
<b>Equalized Assessed Valuation:</b>	\$26,843,059		
<b>Population:</b>	20,190		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$59,969		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$90,078	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$4	\$97	\$44
Revenues During FY 22:	\$205,867	\$217,199	\$135,187
Expenditures During FY 22:	\$178,768	\$204,386	\$129,663
Per Capita Revenues:	\$10	\$91	\$54
Per Capita Expenditures:	\$9	\$77	\$48
Revenues over/under Expenditures:	\$27,099	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	65.55%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$117,177	\$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:	\$117,177	\$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:	<b>\$0</b>	\$143,904	\$0
Per Capita Debt:	<b>\$0</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.12%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Robbins Park District		
<b>Unit Code:</b>	016/855/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$386,383		
<b>Equalized Assessed Valuation:</b>	\$50,171,923		
<b>Population:</b>	5,337		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$34,134	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$6	\$97	\$44
Revenues During FY 22:	\$139,892	\$217,199	\$135,187
Expenditures During FY 22:	\$99,515	\$204,386	\$129,663
Per Capita Revenues:	\$26	\$91	\$54
Per Capita Expenditures:	\$19	\$77	\$48
Revenues over/under Expenditures:	\$40,377	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	69.84%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$69,505	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$13	\$111	\$49

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$69,505	\$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:	<b>\$125,050</b>	\$143,904	\$0
Per Capita Debt:	<b>\$23</b>	\$45	\$0
General Obligation Debt over EAV:	<b>0.25%</b>	0.12%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Rockford Park District		
<b>Unit Code:</b>	101/010/12	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$63,406,606		
<b>Equalized Assessed Valuation:</b>	\$2,622,859,913		
<b>Population:</b>	195,355		
<b>Employees:</b>			
<b>Full Time:</b>	175		
<b>Part Time:</b>	848		
<b>Salaries Paid:</b>	\$17,183,004		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,294,086	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$53	\$180	\$118
Revenues During FY 22:	\$41,704,740	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$33,476,304	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$213	\$305	\$213
Per Capita Expenditures:	\$171	\$254	\$187
Revenues over/under Expenditures:	\$8,228,436	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	35.11%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$11,754,646	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$60	\$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:	\$14,010,228	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$22,651,635	\$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:	<b>\$55,942,154</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$286</b>	\$301	\$186
General Obligation Debt over EAV:	<b>1.88%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	Rolling Meadows Park District		
<b>Unit Code:</b>	016/680/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,700,600		
<b>Equalized Assessed Valuation:</b>	\$765,286,584		
<b>Population:</b>	23,000		
<b>Employees:</b>			
<b>Full Time:</b>	37		
<b>Part Time:</b>	160		
<b>Salaries Paid:</b>	\$2,721,755		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,718,589	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$118	\$180	\$118
Revenues During FY 22:	\$6,822,751	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$6,037,545	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$297	\$305	\$213
Per Capita Expenditures:	\$263	\$254	\$187
Revenues over/under Expenditures:	\$785,206	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	55.89%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,374,312	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$147	\$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:	\$1,827,610	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,981,790	\$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:	<b>\$1,590,293</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$69</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.16%</b>	0.52%	0.32%

**Enterprise Funds**

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

<b>Unit Name:</b>	Roselle Park District		
<b>Unit Code:</b>	022/190/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,008,897		
<b>Equalized Assessed Valuation:</b>	\$564,822,680		
<b>Population:</b>	22,897		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		55	
<b>Salaries Paid:</b>		\$1,182,559	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	<b>\$3,327,022</b>	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$180	\$118
Revenues During FY 22:	<b>\$3,162,178</b>	\$7,664,452	\$4,094,587
Expenditures During FY 22:	<b>\$2,500,315</b>	\$6,531,399	\$3,605,797
Per Capita Revenues:	<b>\$138</b>	\$305	\$213
Per Capita Expenditures:	<b>\$109</b>	\$254	\$187
Revenues over/under Expenditures:	<b>\$661,863</b>	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	<b>152.61%</b>	88.77%	73.94%
Ending Fund Balance for FY 22:	<b>\$3,815,851</b>	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	<b>\$167</b>	\$222	\$131

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$173,269</b>	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	<b>\$6,511,168</b>	\$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:	<b>\$1,870,749</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$82</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.20%</b>	0.52%	0.32%

**Enterprise Funds**

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

<b>Unit Name:</b>	Rosemont Park District
<b>Unit Code:</b>	016/690/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2022
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$5,931,933
<b>Equalized Assessed Valuation:</b>	\$679,135,342
<b>Population:</b>	4,220
<b>Employees:</b>	
<b>Full Time:</b>	4
<b>Part Time:</b>	75
<b>Salaries Paid:</b>	\$496,124

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,606,067	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$855	\$180	\$118
Revenues During FY 22:	\$3,092,109	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,169,285	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$733	\$305	\$213
Per Capita Expenditures:	\$277	\$254	\$187
Revenues over/under Expenditures:	\$1,922,824	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	472.84%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$5,528,891	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$1,310	\$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:	\$2,534,214	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,218,749	\$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:	<b>\$0</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$0</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>Round Lake Area Park District</b>		
<b>Unit Code:</b>	049/095/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,591,080		
<b>Equalized Assessed Valuation:</b>	\$1,006,297,987		
<b>Population:</b>	58,000		
<b>Employees:</b>			
<b>Full Time:</b>	43		
<b>Part Time:</b>	145		
<b>Salaries Paid:</b>	\$2,898,395		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,417,375	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$128	\$180	\$118
Revenues During FY 22:	\$8,619,220	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$7,777,976	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$149	\$305	\$213
Per Capita Expenditures:	\$134	\$254	\$187
Revenues over/under Expenditures:	\$841,244	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	106.95%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$8,318,186	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$143	\$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:	\$6,614,882	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,306,447	\$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:	<b>\$4,239,000</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$73</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.42%</b>	0.52%	0.32%

#### Enterprise Funds

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

<b>Unit Name:</b>	Roxana Community Park District		
<b>Unit Code:</b>	057/020/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2022		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$831,835		
<b>Equalized Assessed Valuation:</b>	\$352,175,143		
<b>Population:</b>	1,570		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$265,219		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$637,195	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$406	\$180	\$118
Revenues During FY 22:	\$1,402,100	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$844,811	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$893	\$305	\$213
Per Capita Expenditures:	\$538	\$254	\$187
Revenues over/under Expenditures:	\$557,289	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	141.39%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,194,484	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$761	\$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:	\$134,440	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,248,332	\$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:	<b>\$0</b>	\$7,833,047	\$4,053,563
Per Capita Debt:	<b>\$0</b>	\$301	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.32%

#### Enterprise Funds

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