

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:	Salt Creek Rural Park District		
Unit Code:	016/700/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,101,567		
Equalized Assessed Valuation:	\$204,908,089		
Population:	8,500		
Employees:			
Full Time:	13		
Part Time:	106		
Salaries Paid:	\$1,034,540		

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:	\$1,179,208	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$139	\$180	\$118
Revenues During FY 22:	\$2,644,533	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,384,831	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$311	\$305	\$213
Per Capita Expenditures:	\$281	\$254	\$187
Revenues over/under Expenditures:	\$259,702	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	55.09%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,313,910	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$155	\$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:	\$516,311	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$687,350	\$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:	\$1,016,231	\$7,833,047	\$4,053,563
Per Capita Debt:	\$120	\$301	\$186
General Obligation Debt over EAV:	0.36%	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:	San Jose Park District		
Unit Code:	060/020/12	County:	Mason
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,446		
Equalized Assessed Valuation:	\$19,376,946		
Population:	840		
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:	\$36,869	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$44	\$97	\$44
Revenues During FY 22:	\$14,659	\$217,199	\$135,187
Expenditures During FY 22:	\$13,809	\$204,386	\$129,663
Per Capita Revenues:	\$17	\$91	\$54
Per Capita Expenditures:	\$16	\$77	\$48
Revenues over/under Expenditures:	\$850	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	273.15%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$37,719	\$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:	\$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:	Sandwich Park District		
Unit Code:	019/060/12	County:	DeKalb
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$837,458		
Equalized Assessed Valuation:	\$172,931,763		
Population:	7,358		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$286,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$240,937	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$33	\$97	\$44
Revenues During FY 22:	\$780,624	\$217,199	\$135,187
Expenditures During FY 22:	\$726,498	\$204,386	\$129,663
Per Capita Revenues:	\$106	\$91	\$54
Per Capita Expenditures:	\$99	\$77	\$48
Revenues over/under Expenditures:	\$54,126	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	40.61%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$295,063	\$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:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,429	\$91,923	\$0
Total Unrestricted Net Assets:	\$349,482	\$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:	\$602,000	\$143,904	\$0
Per Capita Debt:	\$82	\$45	\$0
General Obligation Debt over EAV:	0.35%	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:	Savanna Park District		
Unit Code:	008/020/12	County:	Carroll
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$744,667		
Equalized Assessed Valuation:	\$37,817,050		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	25		
Salaries Paid:	\$120,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$116,723	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$23	\$97	\$44
Revenues During FY 22:	\$320,020	\$217,199	\$135,187
Expenditures During FY 22:	\$299,872	\$204,386	\$129,663
Per Capita Revenues:	\$64	\$91	\$54
Per Capita Expenditures:	\$60	\$77	\$48
Revenues over/under Expenditures:	\$20,148	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	45.64%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$136,871	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$27	\$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:	\$53,984	\$91,923	\$0
Total Unrestricted Net Assets:	\$126,852	\$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:	\$53,405	\$143,904	\$0
Per Capita Debt:	\$11	\$45	\$0
General Obligation Debt over EAV:	0.14%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$222,341	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$44	\$4	\$0
Revenues During FY 22:	\$16,928	\$15,962	\$0
Expenditures During FY 22:	\$113,275	\$15,086	\$0
Per Capita Revenues:	\$3	\$2	\$0
Per Capita Expenses:	\$23	\$2	\$0
Operating Income (loss):	(\$96,347)	\$876	\$0
Ratio of Retained Earnings to Expenses:	111.23%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$125,994	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$25	\$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:	Schaumburg Park District		
Unit Code:	016/710/12	County:	Cook
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,123,707		
Equalized Assessed Valuation:	\$4,036,412,239		
Population:	78,723		
Employees:			
Full Time:	78		
Part Time:	131		
Salaries Paid:	\$6,836,613		

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:	\$8,546,803	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$109	\$180	\$118
Revenues During FY 22:	\$25,288,619	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$20,249,945	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$321	\$305	\$213
Per Capita Expenditures:	\$257	\$254	\$187
Revenues over/under Expenditures:	\$5,038,674	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	67.09%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$13,585,477	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$173	\$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:	\$15,736,907	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$1,884,415)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$11,627,747	\$7,833,047	\$4,053,563
Per Capita Debt:	\$148	\$301	\$186
General Obligation Debt over EAV:	0.29%	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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seward Park District		
Unit Code:	101/035/12	County:	Winnebago
Fiscal Year End:	4/1/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,229		
Equalized Assessed Valuation:	\$80,896,452		
Population:	842		
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:	\$7,869	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$9	\$97	\$44
Revenues During FY 22:	\$71,239	\$217,199	\$135,187
Expenditures During FY 22:	\$55,760	\$204,386	\$129,663
Per Capita Revenues:	\$85	\$91	\$54
Per Capita Expenditures:	\$66	\$77	\$48
Revenues over/under Expenditures:	\$15,479	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	41.87%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$23,348	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$28	\$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:	Skokie Park District		
Unit Code:	016/720/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,609,406		
Equalized Assessed Valuation:	\$2,797,852,555		
Population:	67,824		
Employees:			
Full Time:	72		
Part Time:	360		
Salaries Paid:	\$9,526,165		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,992,261	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$88	\$180	\$118
Revenues During FY 22:	\$19,647,054	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$17,244,240	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$290	\$305	\$213
Per Capita Expenditures:	\$254	\$254	\$187
Revenues over/under Expenditures:	\$2,402,814	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	48.68%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$8,395,075	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$124	\$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:	\$3,752,570	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$604,221)	\$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:	\$29,107,824	\$7,833,047	\$4,053,563
Per Capita Debt:	\$429	\$301	\$186
General Obligation Debt over EAV:	1.04%	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:	South Barrington Park District		
Unit Code:	016/725/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,918,839		
Equalized Assessed Valuation:	\$436,637,673		
Population:	5,075		
Employees:			
Full Time:	21		
Part Time:	175		
Salaries Paid:	\$2,400,273		

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:	\$12,235,818	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$2,411	\$180	\$118
Revenues During FY 22:	\$1,770,680	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,798,905	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$349	\$305	\$213
Per Capita Expenditures:	\$552	\$254	\$187
Revenues over/under Expenditures:	(\$1,028,225)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	431.73%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$12,083,593	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$2,381	\$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:	\$0	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,469,742	\$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:	\$4,170,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$822	\$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:	\$520,306	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$103	\$37	\$0
Revenues During FY 22:	\$3,355,530	\$397,063	\$0
Expenditures During FY 22:	\$2,213,308	\$359,151	\$0
Per Capita Revenues:	\$661	\$18	\$0
Per Capita Expenses:	\$436	\$16	\$0
Operating Income (loss):	\$1,142,222	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	8.43%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$186,528	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$37	\$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:	South Prairie Park District		
Unit Code:	050/060/12	County:	Lasalle
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$90,624		
Equalized Assessed Valuation:	\$498,000		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$58,315	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$12	\$97	\$44
Revenues During FY 22:	\$33,718	\$217,199	\$135,187
Expenditures During FY 22:	\$34,178	\$204,386	\$129,663
Per Capita Revenues:	\$7	\$91	\$54
Per Capita Expenditures:	\$7	\$77	\$48
Revenues over/under Expenditures:	(\$460)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	169.28%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$57,855	\$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:	\$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:	Springfield Park District		
Unit Code:	083/010/12	County:	Sangamon
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,930,275		
Equalized Assessed Valuation:	\$2,714,666,269		
Population:	120,000		
Employees:			
Full Time:	95		
Part Time:	290		
Salaries Paid:	\$7,394,668		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,612,291	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$63	\$180	\$118
Revenues During FY 22:	\$19,827,570	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$16,563,223	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$165	\$305	\$213
Per Capita Expenditures:	\$138	\$254	\$187
Revenues over/under Expenditures:	\$3,264,347	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	67.43%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$11,167,817	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$93	\$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:	\$10,207,492	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$862,636	\$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:	\$11,719,562	\$7,833,047	\$4,053,563
Per Capita Debt:	\$98	\$301	\$186
General Obligation Debt over EAV:	0.34%	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:	St. Charles Park District		
Unit Code:	045/080/12	County:	Kane
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,796,226		
Equalized Assessed Valuation:	\$2,466,963,003		
Population:	51,200		
Employees:			
Full Time:		83	
Part Time:		683	
Salaries Paid:		\$8,216,004	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$11,029,179	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$215	\$180	\$118
Revenues During FY 22:	\$20,423,823	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$16,430,370	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$399	\$305	\$213
Per Capita Expenditures:	\$321	\$254	\$187
Revenues over/under Expenditures:	\$3,993,453	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	73.94%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$12,148,462	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$237	\$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:	\$3,117,812	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$13,118,589	\$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:	\$16,446,326	\$7,833,047	\$4,053,563
Per Capita Debt:	\$321	\$301	\$186
General Obligation Debt over EAV:	0.51%	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:	St. Elmo Community Park District		
Unit Code:	026/010/12	County:	Fayette
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,229		
Equalized Assessed Valuation:	\$23,704,014		
Population:	1,242		
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:	\$62,795	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$51	\$97	\$44
Revenues During FY 22:	\$55,230	\$217,199	\$135,187
Expenditures During FY 22:	\$27,712	\$204,386	\$129,663
Per Capita Revenues:	\$44	\$91	\$54
Per Capita Expenditures:	\$22	\$77	\$48
Revenues over/under Expenditures:	\$27,518	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	325.90%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$90,313	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$73	\$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:	\$89,931	\$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:	St. Jacob Park District		
Unit Code:	057/025/12	County:	Madison
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,400		
Equalized Assessed Valuation:	\$77,428,643		
Population:	2,910		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$33,118		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$95,814	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$33	\$97	\$44
Revenues During FY 22:	\$101,751	\$217,199	\$135,187
Expenditures During FY 22:	\$180,076	\$204,386	\$129,663
Per Capita Revenues:	\$35	\$91	\$54
Per Capita Expenditures:	\$62	\$77	\$48
Revenues over/under Expenditures:	(\$78,325)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	9.71%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$17,489	\$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:	\$17,489	\$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:	Sterling Park District		
Unit Code:	098/030/12	County:	Whiteside
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,194,300		
Equalized Assessed Valuation:	\$243,926,246		
Population:	25,000		
Employees:			
Full Time:	16		
Part Time:	161		
Salaries Paid:	\$1,621,098		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,714,955	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$69	\$180	\$118
Revenues During FY 22:	\$4,069,177	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,526,989	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$163	\$305	\$213
Per Capita Expenditures:	\$141	\$254	\$187
Revenues over/under Expenditures:	\$542,188	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	50.89%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,795,051	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$72	\$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:	\$1,366,344	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,083,991	\$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:	\$11,020,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$441	\$301	\$186
General Obligation Debt over EAV:	0.61%	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:	Stites Park District		
Unit Code:	088/040/12	County:	St. Clair
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$92,150		
Equalized Assessed Valuation:	\$10,042,478		
Population:	721		
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:	\$220,847	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$306	\$97	\$44
Revenues During FY 22:	\$116,324	\$217,199	\$135,187
Expenditures During FY 22:	\$66,908	\$204,386	\$129,663
Per Capita Revenues:	\$161	\$91	\$54
Per Capita Expenditures:	\$93	\$77	\$48
Revenues over/under Expenditures:	\$49,416	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	403.93%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$270,263	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$375	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$250,442	\$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:	Stockton Park District		
Unit Code:	043/020/12	County:	Jo Daviess
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$198,950		
Equalized Assessed Valuation:	\$38,870,338		
Population:	3,000		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$87,647		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$145,981	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$49	\$97	\$44
Revenues During FY 22:	\$241,615	\$217,199	\$135,187
Expenditures During FY 22:	\$322,353	\$204,386	\$129,663
Per Capita Revenues:	\$81	\$91	\$54
Per Capita Expenditures:	\$107	\$77	\$48
Revenues over/under Expenditures:	(\$80,738)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	20.24%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$65,243	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$22	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$208,877	\$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:	Stonington Park District		
Unit Code:	011/009/12	County:	Christian
Fiscal Year End:	10/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,500		
Equalized Assessed Valuation:	\$26,818,464		
Population:	1,300		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$66,324	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$51	\$97	\$44
Revenues During FY 22:	\$55,625	\$217,199	\$135,187
Expenditures During FY 22:	\$54,703	\$204,386	\$129,663
Per Capita Revenues:	\$43	\$91	\$54
Per Capita Expenditures:	\$42	\$77	\$48
Revenues over/under Expenditures:	\$922	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	122.93%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$67,246	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$52	\$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:	\$67,246	\$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:	Streamwood Park District		
Unit Code:	016/740/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,419,400		
Equalized Assessed Valuation:	\$739,778,527		
Population:	39,300		
Employees:			
Full Time:	25		
Part Time:	74		
Salaries Paid:	\$1,362,856		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,520,347	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$64	\$180	\$118
Revenues During FY 22:	\$5,175,313	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,571,392	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$132	\$305	\$213
Per Capita Expenditures:	\$116	\$254	\$187
Revenues over/under Expenditures:	\$603,921	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	50.22%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,295,615	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$58	\$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:	\$7,188,908	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,104,590	\$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:	\$9,098,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$232	\$301	\$186
General Obligation Debt over EAV:	0.55%	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:	Sugar Grove Park District		
Unit Code:	045/020/12	County:	Kane
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,440,000		
Equalized Assessed Valuation:	\$525,920,655		
Population:	20,934		
Employees:			
Full Time:	6		
Part Time:	53		
Salaries Paid:	\$461,711		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,706,997	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$129	\$180	\$118
Revenues During FY 22:	\$1,547,862	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,126,921	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$74	\$305	\$213
Per Capita Expenditures:	\$54	\$254	\$187
Revenues over/under Expenditures:	\$420,941	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	277.56%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,127,938	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$149	\$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:	\$287,689	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,771,437	\$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:	\$35,312	\$7,833,047	\$4,053,563
Per Capita Debt:	\$2	\$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:	\$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:	Summit Park District		
Unit Code:	016/750/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,709,786		
Equalized Assessed Valuation:	\$174,029,371		
Population:	11,161		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$309,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$1,809,280)	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	(\$162)	\$97	\$44
Revenues During FY 22:	\$775,115	\$217,199	\$135,187
Expenditures During FY 22:	\$712,602	\$204,386	\$129,663
Per Capita Revenues:	\$69	\$91	\$54
Per Capita Expenditures:	\$64	\$77	\$48
Revenues over/under Expenditures:	\$62,513	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	(237.84%)	149.34%	104.11%
Ending Fund Balance for FY 22:	(\$1,694,867)	\$204,688	\$107,223
Per Capita Ending Fund Balance:	(\$152)	\$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:	\$2,350,195	\$91,923	\$0
Total Unrestricted Net Assets:	(\$2,058,521)	\$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:	\$1,532,729	\$143,904	\$0
Per Capita Debt:	\$137	\$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:	Sumpter Township Park District		
Unit Code:	018/010/12	County:	Cumberland
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,411		
Equalized Assessed Valuation:	\$29,266,096		
Population:	1,980		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$9,897		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$56,560	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$29	\$97	\$44
Revenues During FY 22:	\$37,883	\$217,199	\$135,187
Expenditures During FY 22:	\$22,121	\$204,386	\$129,663
Per Capita Revenues:	\$19	\$91	\$54
Per Capita Expenditures:	\$11	\$77	\$48
Revenues over/under Expenditures:	\$15,762	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	326.94%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$72,322	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$37	\$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:	Sycamore Park District		
Unit Code:	019/050/12	County:	DeKalb
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,030,897		
Equalized Assessed Valuation:	\$544,294,828		
Population:	18,000		
Employees:			
Full Time:	20		
Part Time:	120		
Salaries Paid:	\$1,552,368		

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:	\$2,100,706	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$117	\$180	\$118
Revenues During FY 22:	\$4,523,108	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,161,819	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$251	\$305	\$213
Per Capita Expenditures:	\$231	\$254	\$187
Revenues over/under Expenditures:	\$361,289	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	59.16%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,461,995	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$137	\$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:	\$433,343	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,090,827	\$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:	\$12,531,354	\$7,833,047	\$4,053,563
Per Capita Debt:	\$696	\$301	\$186
General Obligation Debt over EAV:	0.14%	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:	Taylorville Comm Pleasure Driveway Park District		
Unit Code:	011/010/12	County:	Christian
Fiscal Year End:	2/28/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,030,800		
Equalized Assessed Valuation:	\$247,737,028		
Population:	25,000		
Employees:			
Full Time:		8	
Part Time:		15	
Salaries Paid:	\$426,854		

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:	\$868,240	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$35	\$180	\$118
Revenues During FY 22:	\$993,651	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$868,643	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$40	\$305	\$213
Per Capita Expenditures:	\$35	\$254	\$187
Revenues over/under Expenditures:	\$125,008	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	114.34%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$993,248	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$40	\$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:	\$1,049,212	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$831,405)	\$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:	\$1,559,808	\$7,833,047	\$4,053,563
Per Capita Debt:	\$62	\$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:	\$1,122,607	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$45	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$63,345	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$3	\$16	\$0
Operating Income (loss):	(\$63,345)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	1,672.21%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$1,059,262	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$42	\$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:	Teutopolis Park District		
Unit Code:	025/020/12	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$236,700		
Equalized Assessed Valuation:	\$53,688,054		
Population:	1,644		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$62,843		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$154,752	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$94	\$97	\$44
Revenues During FY 22:	\$185,633	\$217,199	\$135,187
Expenditures During FY 22:	\$172,593	\$204,386	\$129,663
Per Capita Revenues:	\$113	\$91	\$54
Per Capita Expenditures:	\$105	\$77	\$48
Revenues over/under Expenditures:	\$13,040	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	97.22%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$167,792	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$102	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$167,792	\$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:	The Greater Brownstown Park District		
Unit Code:	026/030/12	County:	Fayette
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,300		
Equalized Assessed Valuation:	\$33,390,371		
Population:	560		
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:	\$69,073	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$123	\$97	\$44
Revenues During FY 22:	\$34,031	\$217,199	\$135,187
Expenditures During FY 22:	\$15,289	\$204,386	\$129,663
Per Capita Revenues:	\$61	\$91	\$54
Per Capita Expenditures:	\$27	\$77	\$48
Revenues over/under Expenditures:	\$18,742	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	574.37%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$87,815	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$157	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$87,815	\$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:	Tinley Park Park District		
Unit Code:	016/760/12	County:	Cook
Fiscal Year End:	2/28/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,706,631		
Equalized Assessed Valuation:	\$1,487,420,919		
Population:	55,971		
Employees:			
Full Time:	31		
Part Time:	104		
Salaries Paid:	\$3,672,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,060,841	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$90	\$180	\$118
Revenues During FY 22:	\$5,878,667	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$5,241,325	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$105	\$305	\$213
Per Capita Expenditures:	\$94	\$254	\$187
Revenues over/under Expenditures:	\$637,342	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	108.72%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$5,698,183	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$102	\$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:	\$3,303,242	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,896,126	\$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:	\$506,208	\$7,833,047	\$4,053,563
Per Capita Debt:	\$9	\$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:	\$6,721,791	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$120	\$37	\$0
Revenues During FY 22:	\$2,001,905	\$397,063	\$0
Expenditures During FY 22:	\$1,921,248	\$359,151	\$0
Per Capita Revenues:	\$36	\$18	\$0
Per Capita Expenses:	\$34	\$16	\$0
Operating Income (loss):	\$80,657	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	354.06%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$6,802,448	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$122	\$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:	Tolono Park District		
Unit Code:	010/025/12	County:	Champaign
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$164,240		
Equalized Assessed Valuation:	\$115,091,541		
Population:	3,636		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$27,612		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$408,775	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$112	\$97	\$44
Revenues During FY 22:	\$199,371	\$217,199	\$135,187
Expenditures During FY 22:	\$164,240	\$204,386	\$129,663
Per Capita Revenues:	\$55	\$91	\$54
Per Capita Expenditures:	\$45	\$77	\$48
Revenues over/under Expenditures:	\$35,131	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	270.28%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$443,906	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$122	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	(\$29,192)	\$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:	\$380,000	\$143,904	\$0
Per Capita Debt:	\$105	\$45	\$0
General Obligation Debt over EAV:	0.33%	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:	Toluca Park District		
Unit Code:	059/010/12	County:	Marshall
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,000		
Equalized Assessed Valuation:	\$15,101,492		
Population:	1,340		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$29,319		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$24,698	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$18	\$97	\$44
Revenues During FY 22:	\$132,941	\$217,199	\$135,187
Expenditures During FY 22:	\$133,002	\$204,386	\$129,663
Per Capita Revenues:	\$99	\$91	\$54
Per Capita Expenditures:	\$99	\$77	\$48
Revenues over/under Expenditures:	(\$61)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	18.52%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$24,637	\$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:	\$24,637	\$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:	\$258,504	\$143,904	\$0
Per Capita Debt:	\$193	\$45	\$0
General Obligation Debt over EAV:	0.43%	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:	Tremont Area Park District		
Unit Code:	090/070/12	County:	Tazewell
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$421,930		
Equalized Assessed Valuation:	\$129,731,433		
Population:	5,022		
Employees:			
Full Time:	1		
Part Time:	38		
Salaries Paid:	\$139,629		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$60,677	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$12	\$97	\$44
Revenues During FY 22:	\$618,252	\$217,199	\$135,187
Expenditures During FY 22:	\$406,805	\$204,386	\$129,663
Per Capita Revenues:	\$123	\$91	\$54
Per Capita Expenditures:	\$81	\$77	\$48
Revenues over/under Expenditures:	\$211,447	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	69.35%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$282,124	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$56	\$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:	\$289,148	\$91,923	\$0
Total Unrestricted Net Assets:	\$11,027	\$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:	\$635,000	\$143,904	\$0
Per Capita Debt:	\$126	\$45	\$0
General Obligation Debt over EAV:	0.49%	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:	Tri-State Park Park District		
Unit Code:	022/200/12	County:	Dupage
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$98,500		
Equalized Assessed Valuation:	\$157,504,766		
Population:	5,600		
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:	\$100,727	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$18	\$97	\$44
Revenues During FY 22:	\$129,829	\$217,199	\$135,187
Expenditures During FY 22:	\$113,773	\$204,386	\$129,663
Per Capita Revenues:	\$23	\$91	\$54
Per Capita Expenditures:	\$20	\$77	\$48
Revenues over/under Expenditures:	\$16,056	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	102.65%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$116,783	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$21	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,047	\$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:	Tri-Township Park District		
Unit Code:	057/030/12	County:	Madison
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,781,676		
Equalized Assessed Valuation:	\$467,240,579		
Population:	10,375		
Employees:			
Full Time:	9		
Part Time:	82		
Salaries Paid:	\$465,179		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,057,526	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$102	\$180	\$118
Revenues During FY 22:	\$1,362,375	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,134,589	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$131	\$305	\$213
Per Capita Expenditures:	\$109	\$254	\$187
Revenues over/under Expenditures:	\$227,786	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	109.57%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,243,122	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$120	\$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:	\$690,912	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$552,210	\$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:	\$325,592	\$7,833,047	\$4,053,563
Per Capita Debt:	\$31	\$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:	\$241,322	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$23	\$37	\$0
Revenues During FY 22:	\$254,430	\$397,063	\$0
Expenditures During FY 22:	\$149,340	\$359,151	\$0
Per Capita Revenues:	\$25	\$18	\$0
Per Capita Expenses:	\$14	\$16	\$0
Operating Income (loss):	\$105,090	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	260.21%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$388,602	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$37	\$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:	Urbana Park District
Unit Code:	010/030/12
County:	Champaign
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$24,180,743
Equalized Assessed Valuation:	\$628,060,373
Population:	42,461
Employees:	
Full Time:	51
Part Time:	257
Salaries Paid:	\$3,462,631

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$6,319,157	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$149	\$180	\$118
Revenues During FY 22:	\$9,195,897	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$6,345,974	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$217	\$305	\$213
Per Capita Expenditures:	\$149	\$254	\$187
Revenues over/under Expenditures:	\$2,849,923	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	109.82%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$6,968,990	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$164	\$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:	\$3,959,504	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,308,674	\$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:	\$16,301,164	\$7,833,047	\$4,053,563
Per Capita Debt:	\$384	\$301	\$186
General Obligation Debt over EAV:	0.14%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$661,844	\$397,063	\$0
Expenditures During FY 22:	\$669,918	\$359,151	\$0
Per Capita Revenues:	\$16	\$18	\$0
Per Capita Expenses:	\$16	\$16	\$0
Operating Income (loss):	(\$8,074)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	(0.15%)	66.05%	0.00%
Ending Retained Earnings for FY 22:	(\$989)	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0