

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:	Valley Park District		
Unit Code:	029/050/12	County:	Fulton
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,606		
Equalized Assessed Valuation:	\$34,842,690		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$14,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$87,412	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$58	\$97	\$44
Revenues During FY 22:	\$131,669	\$217,199	\$135,187
Expenditures During FY 22:	\$122,444	\$204,386	\$129,663
Per Capita Revenues:	\$88	\$91	\$54
Per Capita Expenditures:	\$82	\$77	\$48
Revenues over/under Expenditures:	\$9,225	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	78.92%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$96,637	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$64	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,234	\$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



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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:	\$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



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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:	Venice Park District
Unit Code:	057/040/12
County:	Madison
Fiscal Year End:	4/30/2022
Accounting Method:	Cash
Appropriation or Budget:	\$285,200
Equalized Assessed Valuation:	\$
Population:	1,890
Employees:	
Full Time:	4
Part Time:	3
Salaries Paid:	\$69,839

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$145,830	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$77	\$97	\$44
Revenues During FY 22:	\$409,994	\$217,199	\$135,187
Expenditures During FY 22:	\$205,569	\$204,386	\$129,663
Per Capita Revenues:	\$217	\$91	\$54
Per Capita Expenditures:	\$109	\$77	\$48
Revenues over/under Expenditures:	\$204,425	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	170.38%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$350,255	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$185	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$338,266	\$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



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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:	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vernon Hills Park District		
Unit Code:	049/097/12	County:	Lake
Fiscal Year End:	5/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,204,203		
Equalized Assessed Valuation:	\$1,267,747,514		
Population:	26,850		
Employees:			
Full Time:	46		
Part Time:	196		
Salaries Paid:	\$3,713,163		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,813,451	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$68	\$180	\$118
Revenues During FY 22:	\$7,999,270	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$8,265,549	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$298	\$305	\$213
Per Capita Expenditures:	\$308	\$254	\$187
Revenues over/under Expenditures:	(\$266,279)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	18.72%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,547,172	\$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:	\$255,799	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,601,182	\$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:	\$8,166,368	\$7,833,047	\$4,053,563
Per Capita Debt:	\$304	\$301	\$186
General Obligation Debt over EAV:	0.60%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Veterans Park District		
Unit Code:	016/770/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,854,326		
Equalized Assessed Valuation:	\$1,396,350,848		
Population:	50,741		
Employees:			
Full Time:	45		
Part Time:	116		
Salaries Paid:	\$2,341,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,532,224	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$70	\$180	\$118
Revenues During FY 22:	\$7,626,285	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$5,581,551	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$150	\$305	\$213
Per Capita Expenditures:	\$110	\$254	\$187
Revenues over/under Expenditures:	\$2,044,734	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	99.92%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$5,576,958	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$110	\$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:	\$1,148,157	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$6,409,186	\$4,462,222	\$2,611,281

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:	\$11,168,820	\$7,833,047	\$4,053,563
Per Capita Debt:	\$220	\$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:	\$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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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Walnut Park District		
Unit Code:	006/020/12	County:	Bureau
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$512,446		
Equalized Assessed Valuation:	\$82,683,210		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$113,135		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$163,206	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$82	\$97	\$44
Revenues During FY 22:	\$219,099	\$217,199	\$135,187
Expenditures During FY 22:	\$187,299	\$204,386	\$129,663
Per Capita Revenues:	\$110	\$91	\$54
Per Capita Expenditures:	\$94	\$77	\$48
Revenues over/under Expenditures:	\$31,800	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	104.11%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$195,006	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$98	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$195,006	\$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:	\$130,000	\$143,904	\$0
Per Capita Debt:	\$65	\$45	\$0
General Obligation Debt over EAV:	0.16%	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



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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:	Wards Creek Park District		
Unit Code:	022/205/12	County:	Dupage
Fiscal Year End:	10/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,601		
Equalized Assessed Valuation:	\$43,000,000		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$120,883	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$110	\$97	\$44
Revenues During FY 22:	\$44,035	\$217,199	\$135,187
Expenditures During FY 22:	\$32,551	\$204,386	\$129,663
Per Capita Revenues:	\$40	\$91	\$54
Per Capita Expenditures:	\$30	\$77	\$48
Revenues over/under Expenditures:	\$11,484	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	406.64%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$132,367	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$120	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$132,367	\$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



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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:	\$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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warrenville Park District		
Unit Code:	022/195/12	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,276,914		
Equalized Assessed Valuation:	\$627,844,534		
Population:	13,553		
Employees:			
Full Time:	15		
Part Time:	68		
Salaries Paid:	\$1,212,308		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,780,155	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$131	\$180	\$118
Revenues During FY 22:	\$3,272,668	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,607,838	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$241	\$305	\$213
Per Capita Expenditures:	\$192	\$254	\$187
Revenues over/under Expenditures:	\$664,830	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	85.97%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,242,026	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$165	\$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:	\$323,091	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,868,536	\$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:	\$698,480	\$7,833,047	\$4,053,563
Per Capita Debt:	\$52	\$301	\$186
General Obligation Debt over EAV:	0.11%	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:	Warsaw Park District		
Unit Code:	034/060/12	County:	Hancock
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$79,624		
Equalized Assessed Valuation:	\$16,361,636		
Population:	1,493		
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:	\$49,980	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$33	\$97	\$44
Revenues During FY 22:	\$36,379	\$217,199	\$135,187
Expenditures During FY 22:	\$31,764	\$204,386	\$129,663
Per Capita Revenues:	\$24	\$91	\$54
Per Capita Expenditures:	\$21	\$77	\$48
Revenues over/under Expenditures:	\$4,615	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	171.88%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$54,595	\$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:	Washington Park District		
Unit Code:	090/060/12	County:	Tazewell
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,937,263		
Equalized Assessed Valuation:	\$371,018,196		
Population:	16,071		
Employees:			
	Full Time:	10	
	Part Time:	141	
	Salaries Paid:	\$822,435	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$676,422	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$42	\$180	\$118
Revenues During FY 22:	\$2,202,232	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,982,076	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$137	\$305	\$213
Per Capita Expenditures:	\$123	\$254	\$187
Revenues over/under Expenditures:	\$220,156	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	45.23%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$896,578	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$56	\$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:	\$847,098	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$274,457	\$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:	\$1,549,095	\$7,833,047	\$4,053,563
Per Capita Debt:	\$96	\$301	\$186
General Obligation Debt over EAV:	0.39%	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:	Waterloo Park District		
Unit Code:	067/010/12	County:	Monroe
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$697,500		
Equalized Assessed Valuation:	\$277,736,267		
Population:	10,794		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$93,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,128,101	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$105	\$97	\$44
Revenues During FY 22:	\$362,678	\$217,199	\$135,187
Expenditures During FY 22:	\$542,427	\$204,386	\$129,663
Per Capita Revenues:	\$34	\$91	\$54
Per Capita Expenditures:	\$50	\$77	\$48
Revenues over/under Expenditures:	(\$179,749)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	219.91%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$1,192,852	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$111	\$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:	\$80,737	\$91,923	\$0
Total Unrestricted Net Assets:	\$1,114,182	\$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:	\$280,000	\$143,904	\$0
Per Capita Debt:	\$26	\$45	\$0
General Obligation Debt over EAV:	0.10%	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:	Watseka Park District		
Unit Code:	038/030/12	County:	Iroquois
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$515,780		
Equalized Assessed Valuation:	\$49,115,002		
Population:	5,500		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$120,833		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$143,206	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$26	\$97	\$44
Revenues During FY 22:	\$177,673	\$217,199	\$135,187
Expenditures During FY 22:	\$262,740	\$204,386	\$129,663
Per Capita Revenues:	\$32	\$91	\$54
Per Capita Expenditures:	\$48	\$77	\$48
Revenues over/under Expenditures:	(\$85,067)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	137.41%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$361,039	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$66	\$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:	\$783,118	\$91,923	\$0
Total Unrestricted Net Assets:	(\$573,763)	\$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:	\$302,900	\$143,904	\$0
Per Capita Debt:	\$55	\$45	\$0
General Obligation Debt over EAV:	0.62%	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:	Wauconda Park District
Unit Code:	049/100/12
County:	Lake
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$5,572,673
Equalized Assessed Valuation:	\$421,084,906
Population:	13,737
Employees:	
Full Time:	13
Part Time:	110
Salaries Paid:	\$1,355,534

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$141,274	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$10	\$180	\$118
Revenues During FY 22:	\$2,981,950	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,498,827	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$217	\$305	\$213
Per Capita Expenditures:	\$327	\$254	\$187
Revenues over/under Expenditures:	(\$1,516,877)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	15.42%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$693,830	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$51	\$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:	\$185,427	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,429,677	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,393,208	\$7,833,047	\$4,053,563
Per Capita Debt:	\$174	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Waukegan Park District		
Unit Code:	049/110/12	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,516,677		
Equalized Assessed Valuation:	\$1,435,337,749		
Population:	89,361		
Employees:			
Full Time:	64		
Part Time:	148		
Salaries Paid:	\$4,713,432		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,151,706	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$58	\$180	\$118
Revenues During FY 22:	\$15,012,873	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$11,507,582	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$168	\$305	\$213
Per Capita Expenditures:	\$129	\$254	\$187
Revenues over/under Expenditures:	\$3,505,291	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	50.43%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$5,802,763	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$65	\$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:	\$3,046,685	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$14,015,643	\$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:	\$11,546,995	\$7,833,047	\$4,053,563
Per Capita Debt:	\$129	\$301	\$186
General Obligation Debt over EAV:	0.80%	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:	West Chicago Park District		
Unit Code:	022/210/12	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,036,018		
Equalized Assessed Valuation:	\$1,000,859,894		
Population:	32,435		
Employees:			
Full Time:		18	
Part Time:		116	
Salaries Paid:		\$1,194,453	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,866,312	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$58	\$180	\$118
Revenues During FY 22:	\$4,094,587	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,335,803	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$126	\$305	\$213
Per Capita Expenditures:	\$103	\$254	\$187
Revenues over/under Expenditures:	\$758,784	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	78.69%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,625,096	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$81	\$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:	\$1,258,140	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,130,254	\$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:	\$24,875,322	\$7,833,047	\$4,053,563
Per Capita Debt:	\$767	\$301	\$186
General Obligation Debt over EAV:	2.28%	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:	Westchester Park District		
Unit Code:	016/780/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,187,703		
Equalized Assessed Valuation:	\$610,331,367		
Population:	16,892		
Employees:			
Full Time:	13		
Part Time:	188		
Salaries Paid:	\$1,116,394		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,663,535	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$98	\$180	\$118
Revenues During FY 22:	\$2,422,303	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,181,725	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$143	\$305	\$213
Per Capita Expenditures:	\$129	\$254	\$187
Revenues over/under Expenditures:	\$240,578	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	92.59%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,020,160	\$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:	\$603,393	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,631,001	\$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:	\$4,239,306	\$7,833,047	\$4,053,563
Per Capita Debt:	\$251	\$301	\$186
General Obligation Debt over EAV:	0.10%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$204,519	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$12	\$37	\$0
Revenues During FY 22:	\$186,713	\$397,063	\$0
Expenditures During FY 22:	\$218,757	\$359,151	\$0
Per Capita Revenues:	\$11	\$18	\$0
Per Capita Expenses:	\$13	\$16	\$0
Operating Income (loss):	(\$32,044)	\$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:	Western Springs Park District		
Unit Code:	016/800/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,568,588		
Equalized Assessed Valuation:	\$781,991,206		
Population:	13,370		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$357,224		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,081,166	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$81	\$180	\$118
Revenues During FY 22:	\$1,144,434	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,015,740	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$86	\$305	\$213
Per Capita Expenditures:	\$76	\$254	\$187
Revenues over/under Expenditures:	\$128,694	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	123.07%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,250,118	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$94	\$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:	\$253,023	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$923,965	\$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:	\$1,448,504	\$7,833,047	\$4,053,563
Per Capita Debt:	\$108	\$301	\$186
General Obligation Debt over EAV:	0.18%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Westmont Park District
Unit Code:	022/220/12
County:	Dupage
Fiscal Year End:	5/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,519,477
Equalized Assessed Valuation:	\$987,442,742
Population:	24,150
Employees:	
Full Time:	17
Part Time:	131
Salaries Paid:	\$1,786,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,375,980	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$98	\$180	\$118
Revenues During FY 22:	\$5,214,477	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$5,349,821	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$216	\$305	\$213
Per Capita Expenditures:	\$222	\$254	\$187
Revenues over/under Expenditures:	(\$135,344)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	49.54%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,650,330	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$110	\$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:	\$338,622	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$497,356)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$13,992,205	\$7,833,047	\$4,053,563
Per Capita Debt:	\$579	\$301	\$186
General Obligation Debt over EAV:	1.34%	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:	Wheaton Park District		
Unit Code:	022/230/12	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,421,787		
Equalized Assessed Valuation:	\$2,588,177,525		
Population:	52,984		
Employees:			
Full Time:	123		
Part Time:	853		
Salaries Paid:	\$11,756,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$15,441,663	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$291	\$180	\$118
Revenues During FY 22:	\$20,613,321	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$16,133,434	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$389	\$305	\$213
Per Capita Expenditures:	\$304	\$254	\$187
Revenues over/under Expenditures:	\$4,479,887	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	95.76%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$15,449,037	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$292	\$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:	\$9,629,975	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$14,532,805	\$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:	\$8,773,159	\$7,833,047	\$4,053,563
Per Capita Debt:	\$166	\$301	\$186
General Obligation Debt over EAV:	0.16%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$20,839,849	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$393	\$37	\$0
Revenues During FY 22:	\$8,604,755	\$397,063	\$0
Expenditures During FY 22:	\$8,062,078	\$359,151	\$0
Per Capita Revenues:	\$162	\$18	\$0
Per Capita Expenses:	\$152	\$16	\$0
Operating Income (loss):	\$542,677	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	264.60%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$21,332,526	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$403	\$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:	Wheeling Park District		
Unit Code:	016/820/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,601,875		
Equalized Assessed Valuation:	\$1,129,225,732		
Population:	42,800		
Employees:			
Full Time:	69		
Part Time:	350		
Salaries Paid:	\$6,597,344		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,400,244	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$79	\$180	\$118
Revenues During FY 22:	\$12,596,152	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$8,986,561	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$294	\$305	\$213
Per Capita Expenditures:	\$210	\$254	\$187
Revenues over/under Expenditures:	\$3,609,591	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	37.71%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,388,490	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$79	\$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:	\$885,104	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$15,727,792	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$10,034,015	\$7,833,047	\$4,053,563
Per Capita Debt:	\$234	\$301	\$186
General Obligation Debt over EAV:	0.13%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,919,225	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$208	\$37	\$0
Revenues During FY 22:	\$6,360,371	\$397,063	\$0
Expenditures During FY 22:	\$5,982,263	\$359,151	\$0
Per Capita Revenues:	\$149	\$18	\$0
Per Capita Expenses:	\$140	\$16	\$0
Operating Income (loss):	\$378,108	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	158.55%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$9,484,783	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$222	\$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:	Whitmore Park District		
Unit Code:	055/035/12	County:	Macon
Fiscal Year End:	9/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,995		
Equalized Assessed Valuation:	\$84,210,262		
Population:	4,311		
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:	\$0	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$0	\$97	\$44
Revenues During FY 22:	\$27,996	\$217,199	\$135,187
Expenditures During FY 22:	\$17,953	\$204,386	\$129,663
Per Capita Revenues:	\$6	\$91	\$54
Per Capita Expenditures:	\$4	\$77	\$48
Revenues over/under Expenditures:	\$10,043	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	55.94%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$10,043	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$2	\$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:	Wildwood Park District		
Unit Code:	049/115/12	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,133,900		
Equalized Assessed Valuation:	\$109,064,458		
Population:	10,250		
Employees:			
Full Time:	1		
Part Time:	39		
Salaries Paid:	\$184,682		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$324,599	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$32	\$97	\$44
Revenues During FY 22:	\$563,028	\$217,199	\$135,187
Expenditures During FY 22:	\$456,947	\$204,386	\$129,663
Per Capita Revenues:	\$55	\$91	\$54
Per Capita Expenditures:	\$45	\$77	\$48
Revenues over/under Expenditures:	\$106,081	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	94.25%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$430,680	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$42	\$111	\$49

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,727	\$91,923	\$0
Total Unrestricted Net Assets:	\$308,467	\$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:	Wilmette Park District		
Unit Code:	016/830/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,851,309		
Equalized Assessed Valuation:	\$1,910,719,320		
Population:	28,170		
Employees:			
Full Time:	72		
Part Time:	956		
Salaries Paid:	\$10,055,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$9,448,007	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$335	\$180	\$118
Revenues During FY 22:	\$25,688,150	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$20,564,544	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$912	\$305	\$213
Per Capita Expenditures:	\$730	\$254	\$187
Revenues over/under Expenditures:	\$5,123,606	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	37.99%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$7,811,455	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$277	\$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:	\$2,662,535	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$7,634,180	\$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:	\$7,137,827	\$7,833,047	\$4,053,563
Per Capita Debt:	\$253	\$301	\$186
General Obligation Debt over EAV:	0.20%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wilmington Island Park District		
Unit Code:	099/090/12	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$942,854		
Equalized Assessed Valuation:	\$147,497,548		
Population:	5,134		
Employees:			
Full Time:	2		
Part Time:	41		
Salaries Paid:	\$227,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$152,020	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$30	\$97	\$44
Revenues During FY 22:	\$527,313	\$217,199	\$135,187
Expenditures During FY 22:	\$473,185	\$204,386	\$129,663
Per Capita Revenues:	\$103	\$91	\$54
Per Capita Expenditures:	\$92	\$77	\$48
Revenues over/under Expenditures:	\$54,128	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	43.57%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$206,148	\$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:	\$206,147	\$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:	\$32,000	\$143,904	\$0
Per Capita Debt:	\$6	\$45	\$0
General Obligation Debt over EAV:	0.02%	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:	Winfield Park District
Unit Code:	022/235/12
County:	Dupage
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,509,900
Equalized Assessed Valuation:	\$357,965,304
Population:	9,637
Employees:	
Full Time:	6
Part Time:	45
Salaries Paid:	\$895,025

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$756,695	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$79	\$180	\$118
Revenues During FY 22:	\$2,121,739	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,882,325	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$220	\$305	\$213
Per Capita Expenditures:	\$195	\$254	\$187
Revenues over/under Expenditures:	\$239,414	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	46.24%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$870,309	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$90	\$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:	\$208,623	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,713,311	\$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:	\$7,847,012	\$7,833,047	\$4,053,563
Per Capita Debt:	\$814	\$301	\$186
General Obligation Debt over EAV:	1.94%	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:	Winnebago Park District		
Unit Code:	101/030/12	County:	Winnebago
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$182,917		
Equalized Assessed Valuation:	\$111,484,581		
Population:	4,000		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$73,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$298,320	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$75	\$97	\$44
Revenues During FY 22:	\$286,991	\$217,199	\$135,187
Expenditures During FY 22:	\$334,855	\$204,386	\$129,663
Per Capita Revenues:	\$72	\$91	\$54
Per Capita Expenditures:	\$84	\$77	\$48
Revenues over/under Expenditures:	(\$47,864)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	98.24%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$328,956	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$82	\$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:	\$40,107	\$91,923	\$0
Total Unrestricted Net Assets:	\$288,590	\$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:	\$115,208	\$143,904	\$0
Per Capita Debt:	\$29	\$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:	Winnetka Park District		
Unit Code:	016/840/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,721,948		
Equalized Assessed Valuation:	\$1,461,094,769		
Population:	12,744		
Employees:			
Full Time:		36	
Part Time:		266	
Salaries Paid:		\$4,915,682	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,220,801	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$645	\$180	\$118
Revenues During FY 22:	\$8,046,510	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$6,948,534	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$631	\$305	\$213
Per Capita Expenditures:	\$545	\$254	\$187
Revenues over/under Expenditures:	\$1,097,976	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	181.39%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$12,603,777	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$989	\$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:	\$1,052,628	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$7,620,876	\$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:	\$20,080,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$1,576	\$301	\$186
General Obligation Debt over EAV:	0.97%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,287,632	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$1,043	\$37	\$0
Revenues During FY 22:	\$5,969,966	\$397,063	\$0
Expenditures During FY 22:	\$4,996,216	\$359,151	\$0
Per Capita Revenues:	\$468	\$18	\$0
Per Capita Expenses:	\$392	\$16	\$0
Operating Income (loss):	\$973,750	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	285.44%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$14,261,382	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$1,119	\$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:	Winslow Park District		
Unit Code:	089/040/12	County:	Stephenson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,820		
Equalized Assessed Valuation:	\$20,999,125		
Population:	944		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$110,801	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$117	\$97	\$44
Revenues During FY 22:	\$34,420	\$217,199	\$135,187
Expenditures During FY 22:	\$42,299	\$204,386	\$129,663
Per Capita Revenues:	\$36	\$91	\$54
Per Capita Expenditures:	\$45	\$77	\$48
Revenues over/under Expenditures:	(\$7,879)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	243.32%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$102,922	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$109	\$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:	Wood Dale Park District
Unit Code:	022/240/12
County:	Dupage
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,482,520
Equalized Assessed Valuation:	\$656,003,922
Population:	14,000
Employees:	
Full Time:	25
Part Time:	73
Salaries Paid:	\$1,391,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,373,252	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$98	\$180	\$118
Revenues During FY 22:	\$3,093,402	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,623,772	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$221	\$305	\$213
Per Capita Expenditures:	\$187	\$254	\$187
Revenues over/under Expenditures:	\$469,630	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	69.76%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,830,402	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$131	\$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:	\$507,830	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$461,504	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,601,346	\$7,833,047	\$4,053,563
Per Capita Debt:	\$186	\$301	\$186
General Obligation Debt over EAV:	0.40%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$5,117,235	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$366	\$37	\$0
Revenues During FY 22:	\$1,336,421	\$397,063	\$0
Expenditures During FY 22:	\$1,854,440	\$359,151	\$0
Per Capita Revenues:	\$95	\$18	\$0
Per Capita Expenses:	\$132	\$16	\$0
Operating Income (loss):	(\$518,019)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	248.01%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$4,599,216	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$329	\$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:	Woodridge Park District		
Unit Code:	022/250/12	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,811,185		
Equalized Assessed Valuation:	\$1,407,956,128		
Population:	35,320		
Employees:			
Full Time:	42		
Part Time:	83		
Salaries Paid:	\$4,730,209		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$5,363,053	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$152	\$180	\$118
Revenues During FY 22:	\$10,536,555	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$9,957,532	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$298	\$305	\$213
Per Capita Expenditures:	\$282	\$254	\$187
Revenues over/under Expenditures:	\$579,023	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	51.98%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$5,176,138	\$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:	\$1,258,381	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,026,444	\$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:	\$23,135,063	\$7,833,047	\$4,053,563
Per Capita Debt:	\$655	\$301	\$186
General Obligation Debt over EAV:	0.03%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,470,020	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$70	\$37	\$0
Revenues During FY 22:	\$1,237,852	\$397,063	\$0
Expenditures During FY 22:	\$1,649,344	\$359,151	\$0
Per Capita Revenues:	\$35	\$18	\$0
Per Capita Expenses:	\$47	\$16	\$0
Operating Income (loss):	(\$411,492)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	129.96%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$2,143,528	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$61	\$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:	Worth Park District		
Unit Code:	016/850/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,513,254		
Equalized Assessed Valuation:	\$213,127,957		
Population:	10,661		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$526,285		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$452,313	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$42	\$180	\$118
Revenues During FY 22:	\$1,203,640	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,142,322	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$113	\$305	\$213
Per Capita Expenditures:	\$107	\$254	\$187
Revenues over/under Expenditures:	\$61,318	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	44.96%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$513,631	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$48	\$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:	\$105,914	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$522,526	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	(\$17,278)	\$7,833,047	\$4,053,563
Per Capita Debt:	(\$2)	\$301	\$186
General Obligation Debt over EAV:	0.12%	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:	York Center Park District		
Unit Code:	022/260/12	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,568,160		
Equalized Assessed Valuation:	\$236,947,471		
Population:	44,476		
Employees:			
Full Time:	11		
Part Time:	56		
Salaries Paid:	\$653,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,112,364	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$25	\$180	\$118
Revenues During FY 22:	\$1,254,554	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,261,678	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$28	\$305	\$213
Per Capita Expenditures:	\$28	\$254	\$187
Revenues over/under Expenditures:	(\$7,124)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	87.60%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,105,240	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$25	\$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:	\$720,853	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$37,425)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3	\$7,833,047	\$4,053,563
Per Capita Debt:	\$0	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Zion Park District
Unit Code:	049/120/12
County:	Lake
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,683,601
Equalized Assessed Valuation:	\$357,517,464
Population:	23,967
Employees:	
Full Time:	21
Part Time:	123
Salaries Paid:	\$2,208,896

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,198,100	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$133	\$180	\$118
Revenues During FY 22:	\$4,563,025	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,830,120	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$190	\$305	\$213
Per Capita Expenditures:	\$160	\$254	\$187
Revenues over/under Expenditures:	\$732,905	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	88.27%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,381,005	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$141	\$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:	\$894,962	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,289,825	\$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:	\$613,845	\$7,833,047	\$4,053,563
Per Capita Debt:	\$26	\$301	\$186
General Obligation Debt over EAV:	0.17%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$6,895,563	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$288	\$37	\$0
Revenues During FY 22:	\$1,736,367	\$397,063	\$0
Expenditures During FY 22:	\$1,370,812	\$359,151	\$0
Per Capita Revenues:	\$72	\$18	\$0
Per Capita Expenses:	\$57	\$16	\$0
Operating Income (loss):	\$365,555	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	533.34%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$7,311,118	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$305	\$37	\$0