

FISCAL YEAR 2024



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:	Addison Park District		
Unit Code:	022/010/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$107,500,000		
Equalized Assessed Valuation:	\$2,584,118,864		
Population:	35,702		
Employees:			
Full Time:	23		
Part Time:	141		
Salaries Paid:	\$2,676,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,526,047	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$183	\$51,271	\$141
Revenues During FY 24:	\$7,915,179	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,605,832	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$222	\$51,545	\$255
Per Capita Expenditures:	\$185	\$36,731	\$221
Revenues over/under Expenditures:	\$1,309,347	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	102.26%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,755,207	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$189	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,519,833	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$7,520,611	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$12,376,642	\$8,382,922	\$4,127,052
Per Capita Debt:	\$347	\$64,415	\$185
General Obligation Debt over EAV:	0.48%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Albion Park District
Unit Code:	024/010/12
County:	Edwards
Fiscal Year End:	12/31/2024
Accounting Method:	Cash
Appropriation or Budget:	\$200,000
Equalized Assessed Valuation:	\$55,218
Population:	1,971
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 24:	\$234,485	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$119	\$367	\$54
Revenues During FY 24:	\$88,723	\$245,108	\$138,240
Expenditures During FY 24:	\$185,372	\$247,904	\$147,937
Per Capita Revenues:	\$45	\$801	\$65
Per Capita Expenditures:	\$94	\$623	\$66
Revenues over/under Expenditures:	(\$96,649)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	74.36%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$137,836	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$70	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Aledo Park District		
Unit Code:	066/010/12	County:	Mercer
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,519,543		
Equalized Assessed Valuation:	\$64,314,119		
Population:	3,432		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$62,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$227,745	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$66	\$367	\$54
Revenues During FY 24:	\$801,709	\$245,108	\$138,240
Expenditures During FY 24:	\$620,745	\$247,904	\$147,937
Per Capita Revenues:	\$234	\$801	\$65
Per Capita Expenditures:	\$181	\$623	\$66
Revenues over/under Expenditures:	\$180,964	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	65.84%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$408,709	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$119	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$408,709	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$22,242	\$105,102	\$0
Per Capita Debt:	\$6	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Allin Township Park District		
Unit Code:	064/001/12	County:	McLean
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$184,900		
Equalized Assessed Valuation:	\$33,479,751		
Population:	877		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$38,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$88,693	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$101	\$367	\$54
Revenues During FY 24:	\$109,897	\$245,108	\$138,240
Expenditures During FY 24:	\$94,300	\$247,904	\$147,937
Per Capita Revenues:	\$125	\$801	\$65
Per Capita Expenditures:	\$108	\$623	\$66
Revenues over/under Expenditures:	\$15,597	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	110.59%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$104,290	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$119	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$104,290	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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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:	Alsip Park District		
Unit Code:	016/010/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,393,458		
Equalized Assessed Valuation:	\$844,796,561		
Population:	19,346		
Employees:			
Full Time:	20		
Part Time:	80		
Salaries Paid:	\$1,774,606		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,793,901	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$144	\$51,271	\$141
Revenues During FY 24:	\$3,864,515	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,086,110	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$200	\$51,545	\$255
Per Capita Expenditures:	\$160	\$36,731	\$221
Revenues over/under Expenditures:	\$778,405	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	115.75%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,572,306	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$185	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$725,051	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,633,373	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$2,798,431	\$8,382,922	\$4,127,052
Per Capita Debt:	\$145	\$64,415	\$185
General Obligation Debt over EAV:	0.25%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,642,244	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$85	\$37	\$0
Revenues During FY 24:	\$1,212,786	\$443,657	\$0
Expenditures During FY 24:	\$1,251,946	\$404,551	\$0
Per Capita Revenues:	\$63	\$20	\$0
Per Capita Expenses:	\$65	\$18	\$0
Operating Income (loss):	(\$39,160)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	128.05%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$1,603,084	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$83	\$39	\$0

FISCAL YEAR 2024



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:	Arlington Heights Park District		
Unit Code:	016/020/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,011,658		
Equalized Assessed Valuation:	\$3,647,648,297		
Population:	74,409		
Employees:			
Full Time:	87		
Part Time:	649		
Salaries Paid:	\$11,722,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$27,005,370	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$363	\$51,271	\$141
Revenues During FY 24:	\$31,226,588	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$24,138,163	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$420	\$51,545	\$255
Per Capita Expenditures:	\$324	\$36,731	\$221
Revenues over/under Expenditures:	\$7,088,425	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	135.44%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$32,693,795	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$439	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,620,367	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$29,967,951	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$16,279,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$219	\$64,415	\$185
General Obligation Debt over EAV:	0.21%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Armington Community Park District														
Unit Code:	090/005/12	County:	Tazewell												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$85,095														
Equalized Assessed Valuation:	\$25,732,154														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$100,877	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$202	\$367	\$54
Revenues During FY 24:	\$52,480	\$245,108	\$138,240
Expenditures During FY 24:	\$30,369	\$247,904	\$147,937
Per Capita Revenues:	\$105	\$801	\$65
Per Capita Expenditures:	\$61	\$623	\$66
Revenues over/under Expenditures:	\$22,111	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	404.98%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$122,988	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$246	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Arthur Park District		
Unit Code:	021/010/12	County:	Douglas
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$510,250		
Equalized Assessed Valuation:	\$166,190,752		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	30		
Salaries Paid:	\$90,731		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$59,094	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$12	\$367	\$54
Revenues During FY 24:	\$309,430	\$245,108	\$138,240
Expenditures During FY 24:	\$334,984	\$247,904	\$147,937
Per Capita Revenues:	\$62	\$801	\$65
Per Capita Expenditures:	\$67	\$623	\$66
Revenues over/under Expenditures:	(\$25,554)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	10.01%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$33,540	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$7	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$33,540	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Astoria Park District														
Unit Code:	029/005/12	County:	Fulton												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$16,000														
Equalized Assessed Valuation:	\$8,645,650														
Population:	660														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,550	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$13	\$367	\$54
Revenues During FY 24:	\$23,941	\$245,108	\$138,240
Expenditures During FY 24:	\$15,411	\$247,904	\$147,937
Per Capita Revenues:	\$36	\$801	\$65
Per Capita Expenditures:	\$23	\$623	\$66
Revenues over/under Expenditures:	\$8,530	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	110.83%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$17,080	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$26	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Atlanta Memorial Park District		
Unit Code:	054/010/12	County:	Logan
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$78,767		
Equalized Assessed Valuation:	\$49,418,725		
Population:	1,614		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$11,735		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$155,655	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$96	\$367	\$54
Revenues During FY 24:	\$71,410	\$245,108	\$138,240
Expenditures During FY 24:	\$49,938	\$247,904	\$147,937
Per Capita Revenues:	\$44	\$801	\$65
Per Capita Expenditures:	\$31	\$623	\$66
Revenues over/under Expenditures:	\$21,472	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	354.69%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$177,127	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$110	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Aviston Park District		
Unit Code:	014/015/12	County:	Clinton
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$61,807		
Equalized Assessed Valuation:	\$88,151,158		
Population:	2,340		
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 24:	\$16,775	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$7	\$367	\$54
Revenues During FY 24:	\$86,218	\$245,108	\$138,240
Expenditures During FY 24:	\$83,828	\$247,904	\$147,937
Per Capita Revenues:	\$37	\$801	\$65
Per Capita Expenditures:	\$36	\$623	\$66
Revenues over/under Expenditures:	\$2,390	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	22.86%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$19,165	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$8	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Barrington Park District		
Unit Code:	049/010/12	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,295,268		
Equalized Assessed Valuation:	\$817,144,172		
Population:	10,722		
Employees:			
Full Time:	17		
Part Time:	297		
Salaries Paid:	\$2,606,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,817,147	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$543	\$51,271	\$141
Revenues During FY 24:	\$7,679,219	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$5,736,055	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$716	\$51,545	\$255
Per Capita Expenditures:	\$535	\$36,731	\$221
Revenues over/under Expenditures:	\$1,943,164	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	109.14%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,260,311	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$584	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,172,175	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$12,659,243	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$23,147,746	\$8,382,922	\$4,127,052
Per Capita Debt:	\$2,159	\$64,415	\$185
General Obligation Debt over EAV:	2.66%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Barrington Hills Park District		
Unit Code:	016/025/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$364,000		
Equalized Assessed Valuation:	\$463,334,465		
Population:	3,923		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$139,440		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$178,615	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$46	\$367	\$54
Revenues During FY 24:	\$263,863	\$245,108	\$138,240
Expenditures During FY 24:	\$377,456	\$247,904	\$147,937
Per Capita Revenues:	\$67	\$801	\$65
Per Capita Expenditures:	\$96	\$623	\$66
Revenues over/under Expenditures:	(\$113,593)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	17.23%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$65,022	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$17	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$65,025	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Bartlett Park District		
Unit Code:	016/030/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,185,292		
Equalized Assessed Valuation:	\$1,574,254,183		
Population:	41,105		
Employees:			
Full Time:		58	
Part Time:		621	
Salaries Paid:		\$5,387,609	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,023,640	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$122	\$51,271	\$141
Revenues During FY 24:	\$12,852,664	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$11,374,932	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$313	\$51,545	\$255
Per Capita Expenditures:	\$277	\$36,731	\$221
Revenues over/under Expenditures:	\$1,477,732	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	48.51%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,517,861	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$134	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,214,482	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,614,423	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$14,803,605	\$8,382,922	\$4,127,052
Per Capita Debt:	\$360	\$64,415	\$185
General Obligation Debt over EAV:	0.94%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Batavia Park District		
Unit Code:	045/010/12	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,691,126		
Equalized Assessed Valuation:	\$1,410,259,465		
Population:	26,098		
Employees:			
Full Time:	42		
Part Time:	206		
Salaries Paid:	\$3,753,978		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,391,383	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$283	\$51,271	\$141
Revenues During FY 24:	\$9,069,028	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$8,624,932	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$347	\$51,545	\$255
Per Capita Expenditures:	\$330	\$36,731	\$221
Revenues over/under Expenditures:	\$444,096	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	65.33%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,634,531	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$216	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,959,230	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$9,970,251	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$2,376,019	\$8,382,922	\$4,127,052
Per Capita Debt:	\$91	\$64,415	\$185
General Obligation Debt over EAV:	0.06%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Beardstown Park District		
Unit Code:	009/010/12	County:	Cass
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$761,063		
Equalized Assessed Valuation:	\$86,056,815		
Population:	5,549		
Employees:			
Full Time:	2		
Part Time:	32		
Salaries Paid:	\$265,533		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,086,815	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$556	\$367	\$54
Revenues During FY 24:	\$607,123	\$245,108	\$138,240
Expenditures During FY 24:	\$849,376	\$247,904	\$147,937
Per Capita Revenues:	\$109	\$801	\$65
Per Capita Expenditures:	\$153	\$623	\$66
Revenues over/under Expenditures:	(\$242,253)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	354.35%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$3,009,786	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$542	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,378	\$78,590	\$0
Total Unrestricted Net Assets:	\$158,619	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$166,000	\$105,102	\$0
Per Capita Debt:	\$30	\$31	\$0
General Obligation Debt over EAV:	0.19%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Bedford Park District		
Unit Code:	016/040/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,591,800		
Equalized Assessed Valuation:	\$682,038,825		
Population:	602		
Employees:			
Full Time:	13		
Part Time:	35		
Salaries Paid:	\$788,526		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,821,145	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$4,686	\$51,271	\$141
Revenues During FY 24:	\$2,671,325	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,153,328	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$4,437	\$51,545	\$255
Per Capita Expenditures:	\$5,238	\$36,731	\$221
Revenues over/under Expenditures:	(\$482,003)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	74.18%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,339,142	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$3,886	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,820	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,808,961	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$291,792	\$8,382,922	\$4,127,052
Per Capita Debt:	\$485	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Belvidere Park District
Unit Code:	004/010/12
County:	Boone
Fiscal Year End:	12/31/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$6,832,041
Equalized Assessed Valuation:	\$925,368,616
Population:	32,342
Employees:	
Full Time:	26
Part Time:	133
Salaries Paid:	\$2,033,302

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,876,232	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$120	\$51,271	\$141
Revenues During FY 24:	\$4,583,671	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,183,357	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$142	\$51,545	\$255
Per Capita Expenditures:	\$129	\$36,731	\$221
Revenues over/under Expenditures:	\$400,314	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	103.48%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,328,851	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$134	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,043,325	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,739,460	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$4,827,764	\$8,382,922	\$4,127,052
Per Capita Debt:	\$149	\$64,415	\$185
General Obligation Debt over EAV:	0.14%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Bensenville Park District		
Unit Code:	022/020/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,263,311		
Equalized Assessed Valuation:	\$976,328,886		
Population:	18,316		
Employees:			
Full Time:	43		
Part Time:	80		
Salaries Paid:	\$3,971,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,015,036	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$165	\$51,271	\$141
Revenues During FY 24:	\$10,033,117	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$9,057,451	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$548	\$51,545	\$255
Per Capita Expenditures:	\$495	\$36,731	\$221
Revenues over/under Expenditures:	\$975,666	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	38.63%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,499,202	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$191	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,370,854	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,584,050	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$4,906,780	\$8,382,922	\$4,127,052
Per Capita Debt:	\$268	\$64,415	\$185
General Obligation Debt over EAV:	0.07%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Benton Park District		
Unit Code:	028/010/12	County:	Franklin
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$857,855		
Equalized Assessed Valuation:	\$145,525,092		
Population:	6,598		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$207,068		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$329,133	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$50	\$367	\$54
Revenues During FY 24:	\$497,822	\$245,108	\$138,240
Expenditures During FY 24:	\$446,310	\$247,904	\$147,937
Per Capita Revenues:	\$75	\$801	\$65
Per Capita Expenditures:	\$68	\$623	\$66
Revenues over/under Expenditures:	\$51,512	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	85.29%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$380,645	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$58	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$380,642	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$469,500	\$105,102	\$0
Per Capita Debt:	\$71	\$31	\$0
General Obligation Debt over EAV:	0.32%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Berwyn Park District		
Unit Code:	016/060/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,888,638		
Equalized Assessed Valuation:	\$674,183,046		
Population:	38,167		
Employees:			
Full Time:	11		
Part Time:	6		
Salaries Paid:	\$918,611		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,631,722	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$43	\$51,271	\$141
Revenues During FY 24:	\$2,338,371	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,075,351	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$61	\$51,545	\$255
Per Capita Expenditures:	\$54	\$36,731	\$221
Revenues over/under Expenditures:	\$263,020	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	91.30%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,894,742	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$50	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,716,608	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$465,409	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$3,882,732	\$8,382,922	\$4,127,052
Per Capita Debt:	\$102	\$64,415	\$185
General Obligation Debt over EAV:	0.57%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Big Rock Park District		
Unit Code:	045/015/12	County:	Kane
Fiscal Year End:	5/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,200		
Equalized Assessed Valuation:	\$91,822,609		
Population:	1		
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 24:	\$39,457	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$39,457	\$367	\$54
Revenues During FY 24:	\$108,130	\$245,108	\$138,240
Expenditures During FY 24:	\$81,352	\$247,904	\$147,937
Per Capita Revenues:	\$108,130	\$801	\$65
Per Capita Expenditures:	\$81,352	\$623	\$66
Revenues over/under Expenditures:	\$26,778	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	81.42%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$66,235	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$66,235	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$66,235	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Black Hawk Park District		
Unit Code:	043/010/12	County:	Jo Daviess
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$371,925		
Equalized Assessed Valuation:	\$37,293,908		
Population:	1,298		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$24,076		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$586,113	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$452	\$367	\$54
Revenues During FY 24:	\$518,530	\$245,108	\$138,240
Expenditures During FY 24:	\$933,070	\$247,904	\$147,937
Per Capita Revenues:	\$399	\$801	\$65
Per Capita Expenditures:	\$719	\$623	\$66
Revenues over/under Expenditures:	(\$414,540)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	18.39%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$171,573	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$132	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$50,542	\$16,582	\$0
Total Unreserved Funds:	\$121,032	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$1,451,428	\$105,102	\$0
Per Capita Debt:	\$1,118	\$31	\$0
General Obligation Debt over EAV:	3.89%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Blandinsville- Hire Park District														
Unit Code:	062/010/12	County:	Mcdonough												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$17,900														
Equalized Assessed Valuation:	\$5,969,149														
Population:	569														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$16,402	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$29	\$367	\$54
Revenues During FY 24:	\$43,591	\$245,108	\$138,240
Expenditures During FY 24:	\$8,986	\$247,904	\$147,937
Per Capita Revenues:	\$77	\$801	\$65
Per Capita Expenditures:	\$16	\$623	\$66
Revenues over/under Expenditures:	\$34,605	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	567.63%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$51,007	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$90	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$51,007	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Bloomington Park District		
Unit Code:	022/030/12	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,003,170		
Equalized Assessed Valuation:	\$1,188,755,819		
Population:	22,382		
Employees:			
Full Time:	22		
Part Time:	194		
Salaries Paid:	\$2,473,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,206,979	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$188	\$51,271	\$141
Revenues During FY 24:	\$5,898,247	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$5,355,209	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$264	\$51,545	\$255
Per Capita Expenditures:	\$239	\$36,731	\$221
Revenues over/under Expenditures:	\$543,038	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	77.96%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,175,017	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$187	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$728,445	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,800,088	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$8,832,195	\$8,382,922	\$4,127,052
Per Capita Debt:	\$395	\$64,415	\$185
General Obligation Debt over EAV:	0.74%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Bolingbrook Park District		
Unit Code:	099/010/12	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,289,911		
Equalized Assessed Valuation:	\$2,709,007,227		
Population:	74,088		
Employees:			
Full Time:	70		
Part Time:	506		
Salaries Paid:	\$6,688,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,350,920	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$126	\$51,271	\$141
Revenues During FY 24:	\$18,395,491	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$16,433,467	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$248	\$51,545	\$255
Per Capita Expenditures:	\$222	\$36,731	\$221
Revenues over/under Expenditures:	\$1,962,024	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	69.69%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$11,451,781	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$155	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,558,274	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$11,166,008	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$22,028,242	\$8,382,922	\$4,127,052
Per Capita Debt:	\$297	\$64,415	\$185
General Obligation Debt over EAV:	0.61%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Bourbonnais Park District		
Unit Code:	046/005/12	County:	Kankakee
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,089,775		
Equalized Assessed Valuation:	\$1,056,874,430		
Population:	39,110		
Employees:			
Full Time:		15	
Part Time:		66	
Salaries Paid:		\$1,188,395	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,150,955	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$81	\$51,271	\$141
Revenues During FY 24:	\$3,174,736	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,580,825	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$81	\$51,545	\$255
Per Capita Expenditures:	\$66	\$36,731	\$221
Revenues over/under Expenditures:	\$593,911	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	147.01%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,794,157	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$97	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,271,601	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,494,155	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$2,656,415	\$8,382,922	\$4,127,052
Per Capita Debt:	\$68	\$64,415	\$185
General Obligation Debt over EAV:	0.21%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Bradford Park District														
Unit Code:	087/020/12	County:	Stark												
Fiscal Year End:	12/31/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$12,600														
Equalized Assessed Valuation:	\$6,429,474														
Population:	700														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$101,429	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$145	\$367	\$54
Revenues During FY 24:	\$14,843	\$245,108	\$138,240
Expenditures During FY 24:	\$12,121	\$247,904	\$147,937
Per Capita Revenues:	\$21	\$801	\$65
Per Capita Expenditures:	\$17	\$623	\$66
Revenues over/under Expenditures:	\$2,722	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	859.26%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$104,151	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$149	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Braidwood Park District		
Unit Code:	099/012/12	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$301,732		
Equalized Assessed Valuation:	\$162,561,344		
Population:	6,156		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$36,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$310,251	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$50	\$367	\$54
Revenues During FY 24:	\$166,280	\$245,108	\$138,240
Expenditures During FY 24:	\$86,662	\$247,904	\$147,937
Per Capita Revenues:	\$27	\$801	\$65
Per Capita Expenditures:	\$14	\$623	\$66
Revenues over/under Expenditures:	\$79,618	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	449.87%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$389,869	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$63	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,455	\$78,590	\$0
Total Unrestricted Net Assets:	\$156,079	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$309,600	\$105,102	\$0
Per Capita Debt:	\$50	\$31	\$0
General Obligation Debt over EAV:	0.19%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Bridgeview Park District		
Unit Code:	016/080/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,475,710		
Equalized Assessed Valuation:	\$455,469,077		
Population:	17,027		
Employees:			
Full Time:	21		
Part Time:			
Salaries Paid:	\$654,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$664,145)	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	(\$39)	\$51,271	\$141
Revenues During FY 24:	\$1,295,604	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,466,019	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$76	\$51,545	\$255
Per Capita Expenditures:	\$86	\$36,731	\$221
Revenues over/under Expenditures:	(\$170,415)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	6.17%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$90,489	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$5	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$548,860	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$34,623	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$5,166,452	\$8,382,922	\$4,127,052
Per Capita Debt:	\$303	\$64,415	\$185
General Obligation Debt over EAV:	0.82%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Broadview Park District		
Unit Code:	016/090/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,826,576		
Equalized Assessed Valuation:	\$384,506,169		
Population:	7,956		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$623,033		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$993,657	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$125	\$51,271	\$141
Revenues During FY 24:	\$1,578,429	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,344,880	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$198	\$51,545	\$255
Per Capita Expenditures:	\$169	\$36,731	\$221
Revenues over/under Expenditures:	\$233,549	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	70.80%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$952,206	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$120	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,359,151	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,954,205	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$609,755	\$8,382,922	\$4,127,052
Per Capita Debt:	\$77	\$64,415	\$185
General Obligation Debt over EAV:	0.16%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Brookeridge Park District		
Unit Code:	022/025/12	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,580		
Equalized Assessed Valuation:	\$70,337,651		
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 24:	\$0	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$0	\$367	\$54
Revenues During FY 24:	\$30,580	\$245,108	\$138,240
Expenditures During FY 24:	\$30,580	\$247,904	\$147,937
Per Capita Revenues:	\$28	\$801	\$65
Per Capita Expenditures:	\$28	\$623	\$66
Revenues over/under Expenditures:	\$0	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	0.00%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$0	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$0	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Buffalo Grove Park District		
Unit Code:	016/100/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,160,291		
Equalized Assessed Valuation:	\$1,868,614,894		
Population:	42,934		
Employees:			
Full Time:		58	
Part Time:		558	
Salaries Paid:		\$7,279,986	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,536,908	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$199	\$51,271	\$141
Revenues During FY 24:	\$14,831,092	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$13,424,326	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$345	\$51,545	\$255
Per Capita Expenditures:	\$313	\$36,731	\$221
Revenues over/under Expenditures:	\$1,406,766	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	68.19%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$9,154,234	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$213	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,607,938	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,060,042	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$24,784,387	\$8,382,922	\$4,127,052
Per Capita Debt:	\$577	\$64,415	\$185
General Obligation Debt over EAV:	0.96%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,795,833	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$65	\$37	\$0
Revenues During FY 24:	\$2,649,991	\$443,657	\$0
Expenditures During FY 24:	\$2,831,987	\$404,551	\$0
Per Capita Revenues:	\$62	\$20	\$0
Per Capita Expenses:	\$66	\$18	\$0
Operating Income (loss):	(\$181,996)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	114.93%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,254,939	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$76	\$39	\$0

FISCAL YEAR 2024



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:	Burbank Park District		
Unit Code:	016/730/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,955,700		
Equalized Assessed Valuation:	\$738,802,868		
Population:	29,439		
Employees:			
	Full Time:	9	
	Part Time:	195	
	Salaries Paid:	\$1,666,871	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,597,604	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$54	\$51,271	\$141
Revenues During FY 24:	\$3,430,251	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,331,894	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$117	\$51,545	\$255
Per Capita Expenditures:	\$113	\$36,731	\$221
Revenues over/under Expenditures:	\$98,357	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	50.90%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,695,961	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$58	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63,768	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$949,218	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$4,127,052	\$8,382,922	\$4,127,052
Per Capita Debt:	\$140	\$64,415	\$185
General Obligation Debt over EAV:	0.56%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Burlington Twp Park District		
Unit Code:	045/030/12	County:	Kane
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$55,759		
Equalized Assessed Valuation:	\$105,595,331		
Population:	1,856		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$17,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$121,822	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$66	\$367	\$54
Revenues During FY 24:	\$56,013	\$245,108	\$138,240
Expenditures During FY 24:	\$49,717	\$247,904	\$147,937
Per Capita Revenues:	\$30	\$801	\$65
Per Capita Expenditures:	\$27	\$623	\$66
Revenues over/under Expenditures:	\$6,296	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	257.69%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$128,118	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$69	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Burr Ridge Park District		
Unit Code:	022/035/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,820,461		
Equalized Assessed Valuation:	\$838,691,061		
Population:	8,000		
Employees:			
	Full Time:	5	
	Part Time:	75	
	Salaries Paid:	\$1,108,702	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,405,043	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$301	\$51,271	\$141
Revenues During FY 24:	\$2,356,696	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,192,482	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$295	\$51,545	\$255
Per Capita Expenditures:	\$274	\$36,731	\$221
Revenues over/under Expenditures:	\$164,214	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	117.18%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,569,257	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$321	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,321	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,662,598	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$3,541,405	\$8,382,922	\$4,127,052
Per Capita Debt:	\$443	\$64,415	\$185
General Obligation Debt over EAV:	0.40%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Butterfield Park District		
Unit Code:	022/040/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,596,451		
Equalized Assessed Valuation:	\$310,489,560		
Population:	13,689		
Employees:			
Full Time:	11		
Part Time:	68		
Salaries Paid:	\$1,224,362		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$562,348	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$41	\$51,271	\$141
Revenues During FY 24:	\$2,614,209	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,482,664	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$191	\$51,545	\$255
Per Capita Expenditures:	\$181	\$36,731	\$221
Revenues over/under Expenditures:	\$131,545	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	23.12%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$573,893	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$42	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$144,604	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$727,352	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$3,300,909	\$8,382,922	\$4,127,052
Per Capita Debt:	\$241	\$64,415	\$185
General Obligation Debt over EAV:	0.94%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Byron Park District		
Unit Code:	071/005/12	County:	Ogle
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,842,121		
Equalized Assessed Valuation:	\$215,142,578		
Population:	3,772		
Employees:			
Full Time:	5		
Part Time:	75		
Salaries Paid:	\$766,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$442,414	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$117	\$51,271	\$141
Revenues During FY 24:	\$1,787,588	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,761,848	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$474	\$51,545	\$255
Per Capita Expenditures:	\$467	\$36,731	\$221
Revenues over/under Expenditures:	\$25,740	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	26.57%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$468,154	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$124	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,570	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$111,644	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$37,681,502	\$8,382,922	\$4,127,052
Per Capita Debt:	\$9,990	\$64,415	\$185
General Obligation Debt over EAV:	13.15%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Calumet Memorial Park District		
Unit Code:	016/110/12	County:	Cook
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,233,180		
Equalized Assessed Valuation:	\$564,072,706		
Population:	34,358		
Employees:			
Full Time:	13		
Part Time:	40		
Salaries Paid:	\$1,337,278		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,084,948	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$32	\$51,271	\$141
Revenues During FY 24:	\$3,794,856	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,574,457	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$110	\$51,545	\$255
Per Capita Expenditures:	\$104	\$36,731	\$221
Revenues over/under Expenditures:	\$220,399	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	23.88%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$853,701	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$25	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$436,007	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$714,567)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$2,846,164	\$8,382,922	\$4,127,052
Per Capita Debt:	\$83	\$64,415	\$185
General Obligation Debt over EAV:	0.44%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Canton Park District		
Unit Code:	029/010/12	County:	Fulton
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,457,650		
Equalized Assessed Valuation:	\$171,095,074		
Population:	14,598		
Employees:			
Full Time:		10	
Part Time:		40	
Salaries Paid:		\$771,486	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,511,556	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$104	\$51,271	\$141
Revenues During FY 24:	\$1,785,147	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,034,475	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$122	\$51,545	\$255
Per Capita Expenditures:	\$139	\$36,731	\$221
Revenues over/under Expenditures:	(\$249,328)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	62.04%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,262,228	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$86	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,159,236	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$479,105	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$0	\$8,382,922	\$4,127,052
Per Capita Debt:	\$0	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Carbondale Park District		
Unit Code:	039/010/12	County:	Jackson
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,236,741		
Equalized Assessed Valuation:	\$342,912,064		
Population:	22,223		
Employees:			
Full Time:		15	
Part Time:		85	
Salaries Paid:		\$1,308,058	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$502,182	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$23	\$51,271	\$141
Revenues During FY 24:	\$2,620,623	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,737,745	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$118	\$51,545	\$255
Per Capita Expenditures:	\$168	\$36,731	\$221
Revenues over/under Expenditures:	(\$1,117,122)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	4.83%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$180,662	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$8	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$868,105	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$940,239	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$3,435,937	\$8,382,922	\$4,127,052
Per Capita Debt:	\$155	\$64,415	\$185
General Obligation Debt over EAV:	0.93%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Carlinville Park District		
Unit Code:	056/010/12	County:	Macoupin
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$575,000		
Equalized Assessed Valuation:	\$88,438,669		
Population:	6,600		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$127,886		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$99,400	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$15	\$367	\$54
Revenues During FY 24:	\$565,628	\$245,108	\$138,240
Expenditures During FY 24:	\$543,763	\$247,904	\$147,937
Per Capita Revenues:	\$86	\$801	\$65
Per Capita Expenditures:	\$82	\$623	\$66
Revenues over/under Expenditures:	\$21,865	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	22.30%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$121,265	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$18	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,265	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Carol Stream Park District		
Unit Code:	022/050/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,054,211		
Equalized Assessed Valuation:	\$1,768,566,212		
Population:	43,876		
Employees:			
Full Time:	42		
Part Time:	381		
Salaries Paid:	\$4,275,746		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,973,085	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$113	\$51,271	\$141
Revenues During FY 24:	\$11,636,522	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$10,951,054	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$265	\$51,545	\$255
Per Capita Expenditures:	\$250	\$36,731	\$221
Revenues over/under Expenditures:	\$685,468	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	42.08%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,608,553	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$105	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,544,159	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$8,653,819)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$53,394,878	\$8,382,922	\$4,127,052
Per Capita Debt:	\$1,217	\$64,415	\$185
General Obligation Debt over EAV:	3.02%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Carrier Mills Park District		
Unit Code:	082/005/12	County:	Saline
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$44,565		
Equalized Assessed Valuation:	\$15,094,922		
Population:	1,585		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,864		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$122,782	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$77	\$367	\$54
Revenues During FY 24:	\$56,688	\$245,108	\$138,240
Expenditures During FY 24:	\$67,328	\$247,904	\$147,937
Per Capita Revenues:	\$36	\$801	\$65
Per Capita Expenditures:	\$42	\$623	\$66
Revenues over/under Expenditures:	(\$10,640)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	166.56%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$112,142	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$71	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Cary Park District		
Unit Code:	063/005/12	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,250,577		
Equalized Assessed Valuation:	\$777,275,491		
Population:	21,619		
Employees:			
Full Time:		28	
Part Time:		284	
Salaries Paid:		\$3,135,536	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,330,991	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$293	\$51,271	\$141
Revenues During FY 24:	\$7,364,826	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,792,608	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$341	\$51,545	\$255
Per Capita Expenditures:	\$314	\$36,731	\$221
Revenues over/under Expenditures:	\$572,218	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	97.22%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,603,955	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$305	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,393,511	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,205,594	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$14,413,600	\$8,382,922	\$4,127,052
Per Capita Debt:	\$667	\$64,415	\$185
General Obligation Debt over EAV:	0.11%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,441,341	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$205	\$37	\$0
Revenues During FY 24:	\$2,349,702	\$443,657	\$0
Expenditures During FY 24:	\$1,858,877	\$404,551	\$0
Per Capita Revenues:	\$109	\$20	\$0
Per Capita Expenses:	\$86	\$18	\$0
Operating Income (loss):	\$490,825	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	265.33%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$4,932,166	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$228	\$39	\$0

FISCAL YEAR 2024



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:	Central Stickney Park District		
Unit Code:	016/130/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$745,907		
Equalized Assessed Valuation:	\$147,758,270		
Population:	4,700		
Employees:			
Full Time:		5	
Part Time:		2	
Salaries Paid:		\$22,691	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$34,292	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$7	\$367	\$54
Revenues During FY 24:	\$497,210	\$245,108	\$138,240
Expenditures During FY 24:	\$456,105	\$247,904	\$147,937
Per Capita Revenues:	\$106	\$801	\$65
Per Capita Expenditures:	\$97	\$623	\$66
Revenues over/under Expenditures:	\$41,105	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	16.53%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$75,397	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$16	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,609,725	\$78,590	\$0
Total Unrestricted Net Assets:	(\$436,936)	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$406,173	\$105,102	\$0
Per Capita Debt:	\$86	\$31	\$0
General Obligation Debt over EAV:	0.29%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Champaign Park District		
Unit Code:	010/010/12	County:	Champaign
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,021,133		
Equalized Assessed Valuation:	\$2,450,661,730		
Population:	88,302		
Employees:			
Full Time:	127		
Part Time:	307		
Salaries Paid:	\$7,456,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$27,389,491	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$310	\$51,271	\$141
Revenues During FY 24:	\$20,066,366	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$13,997,595	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$227	\$51,545	\$255
Per Capita Expenditures:	\$159	\$36,731	\$221
Revenues over/under Expenditures:	\$6,068,771	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	238.71%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$33,413,703	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$378	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,167,464	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$36,950,574	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$1,820,700	\$8,382,922	\$4,127,052
Per Capita Debt:	\$21	\$64,415	\$185
General Obligation Debt over EAV:	0.05%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Channahon Park District		
Unit Code:	099/015/12	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,644,341		
Equalized Assessed Valuation:	\$3,021,177,519		
Population:	17,222		
Employees:			
Full Time:	22		
Part Time:	276		
Salaries Paid:	\$3,078,184		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,839,797	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$165	\$51,271	\$141
Revenues During FY 24:	\$8,071,013	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,322,518	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$469	\$51,545	\$255
Per Capita Expenditures:	\$367	\$36,731	\$221
Revenues over/under Expenditures:	\$1,748,495	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	43.68%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,761,792	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$160	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$530,245	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$607,968	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$8,888,930	\$8,382,922	\$4,127,052
Per Capita Debt:	\$516	\$64,415	\$185
General Obligation Debt over EAV:	0.29%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Charleston Twp Park District		
Unit Code:	015/020/12	County:	Coles
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$553,041		
Equalized Assessed Valuation:	\$277,152,116		
Population:	17,286		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$87,749		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$400,521	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$23	\$367	\$54
Revenues During FY 24:	\$280,341	\$245,108	\$138,240
Expenditures During FY 24:	\$217,557	\$247,904	\$147,937
Per Capita Revenues:	\$16	\$801	\$65
Per Capita Expenditures:	\$13	\$623	\$66
Revenues over/under Expenditures:	\$62,784	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	212.96%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$463,305	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$27	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,919	\$78,590	\$0
Total Unrestricted Net Assets:	\$275,386	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$66,604	\$105,102	\$0
Per Capita Debt:	\$4	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Chenoa Park District		
Unit Code:	064/005/12	County:	McLean
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,000		
Equalized Assessed Valuation:	\$53,622,977		
Population:	24,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$287	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$0	\$367	\$54
Revenues During FY 24:	\$83,735	\$245,108	\$138,240
Expenditures During FY 24:	\$83,760	\$247,904	\$147,937
Per Capita Revenues:	\$3	\$801	\$65
Per Capita Expenditures:	\$3	\$623	\$66
Revenues over/under Expenditures:	(\$25)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	0.31%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$262	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$0	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Chestnut-Beason Park District		
Unit Code:	054/015/12	County:	Logan
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,000		
Equalized Assessed Valuation:	\$51,004,356		
Population:	650		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$64,053	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$99	\$367	\$54
Revenues During FY 24:	\$32,951	\$245,108	\$138,240
Expenditures During FY 24:	\$20,200	\$247,904	\$147,937
Per Capita Revenues:	\$51	\$801	\$65
Per Capita Expenditures:	\$31	\$623	\$66
Revenues over/under Expenditures:	\$12,751	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	380.22%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$76,804	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$118	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,291	\$16,582	\$0
Total Unreserved Funds:	\$75,513	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Chicago Ridge Park District
Unit Code:	016/155/12
County:	Cook
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,082,400
Equalized Assessed Valuation:	\$387,746,976
Population:	14,428
Employees:	
Full Time:	6
Part Time:	37
Salaries Paid:	\$460,878

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,458,902	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$240	\$51,271	\$141
Revenues During FY 24:	\$2,576,640	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,097,513	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$179	\$51,545	\$255
Per Capita Expenditures:	\$145	\$36,731	\$221
Revenues over/under Expenditures:	\$479,127	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	163.91%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,438,029	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$238	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,076,440	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,080,289	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$3,058,700	\$8,382,922	\$4,127,052
Per Capita Debt:	\$212	\$64,415	\$185
General Obligation Debt over EAV:	0.79%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Chili Twp Park District		
Unit Code:	034/015/12	County:	Hancock
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,858		
Equalized Assessed Valuation:	\$19,573,957		
Population:	754		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$26,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$40,479	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$54	\$367	\$54
Revenues During FY 24:	\$77,506	\$245,108	\$138,240
Expenditures During FY 24:	\$64,132	\$247,904	\$147,937
Per Capita Revenues:	\$103	\$801	\$65
Per Capita Expenditures:	\$85	\$623	\$66
Revenues over/under Expenditures:	\$13,374	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	83.97%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$53,853	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$71	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Chillicothe Park District		
Unit Code:	072/010/12	County:	Peoria
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$836,991		
Equalized Assessed Valuation:	\$341,680,726		
Population:	5,977		
Employees:			
Full Time:	2		
Part Time:	76		
Salaries Paid:	\$365,326		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$627,150	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$105	\$51,271	\$141
Revenues During FY 24:	\$1,289,313	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,130,006	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$216	\$51,545	\$255
Per Capita Expenditures:	\$189	\$36,731	\$221
Revenues over/under Expenditures:	\$159,307	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	59.86%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$676,457	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$113	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,132	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$356,730	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$311,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$52	\$64,415	\$185
General Obligation Debt over EAV:	0.09%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Clarendon Hills Park District		
Unit Code:	022/060/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,385,702		
Equalized Assessed Valuation:	\$676,066,645		
Population:	8,702		
Employees:			
Full Time:	9		
Part Time:	140		
Salaries Paid:	\$1,254,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$947,788	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$109	\$51,271	\$141
Revenues During FY 24:	\$3,067,194	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,591,569	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$352	\$51,545	\$255
Per Capita Expenditures:	\$298	\$36,731	\$221
Revenues over/under Expenditures:	\$475,625	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	44.71%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,158,788	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$133	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,084	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,142,442	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$2,915,169	\$8,382,922	\$4,127,052
Per Capita Debt:	\$335	\$64,415	\$185
General Obligation Debt over EAV:	0.43%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Clark County Park District
Unit Code:	012/020/12
County:	Clark
Fiscal Year End:	3/31/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,698,950
Equalized Assessed Valuation:	\$286,975,959
Population:	12,950
Employees:	
Full Time:	10
Part Time:	20
Salaries Paid:	\$542,718

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$971,034	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$75	\$51,271	\$141
Revenues During FY 24:	\$1,247,625	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,409,320	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$96	\$51,545	\$255
Per Capita Expenditures:	\$109	\$36,731	\$221
Revenues over/under Expenditures:	(\$161,695)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	73.22%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,031,843	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$80	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,363	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,142,562	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$0	\$8,382,922	\$4,127,052
Per Capita Debt:	\$0	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Cordova Township Park District		
Unit Code:	081/005/12	County:	Rock Island
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$190,400		
Equalized Assessed Valuation:	\$264,801,354		
Population:	265		
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 24:	\$146,834	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$554	\$367	\$54
Revenues During FY 24:	\$141,359	\$245,108	\$138,240
Expenditures During FY 24:	\$103,611	\$247,904	\$147,937
Per Capita Revenues:	\$533	\$801	\$65
Per Capita Expenditures:	\$391	\$623	\$66
Revenues over/under Expenditures:	\$37,748	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	178.15%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$184,582	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$697	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$184,582	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Country Club Hills Park District		
Unit Code:	016/180/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,064,257		
Equalized Assessed Valuation:	\$301,342,628		
Population:	16,407		
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 24:	\$944,845	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$58	\$367	\$54
Revenues During FY 24:	\$768,242	\$245,108	\$138,240
Expenditures During FY 24:	\$695,173	\$247,904	\$147,937
Per Capita Revenues:	\$47	\$801	\$65
Per Capita Expenditures:	\$42	\$623	\$66
Revenues over/under Expenditures:	\$73,069	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	146.43%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,017,914	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$62	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$696,429	\$78,590	\$0
Total Unrestricted Net Assets:	(\$85,285)	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$2,457,045	\$105,102	\$0
Per Capita Debt:	\$150	\$31	\$0
General Obligation Debt over EAV:	0.23%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Creston-Dement Park District														
Unit Code:	071/030/12	County:	Ogle												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$43,900														
Equalized Assessed Valuation:	\$83,116,616														
Population:	1,250														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 5px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$104,808	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$84	\$367	\$54
Revenues During FY 24:	\$43,137	\$245,108	\$138,240
Expenditures During FY 24:	\$39,325	\$247,904	\$147,937
Per Capita Revenues:	\$35	\$801	\$65
Per Capita Expenditures:	\$31	\$623	\$66
Revenues over/under Expenditures:	\$3,812	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	276.21%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$108,620	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$87	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



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:	Crete Park District		
Unit Code:	099/020/12	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,989,658		
Equalized Assessed Valuation:	\$200,655,532		
Population:	8,465		
Employees:			
Full Time:	6		
Part Time:	45		
Salaries Paid:	\$548,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$81,932	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$10	\$51,271	\$141
Revenues During FY 24:	\$1,050,182	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,031,938	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$124	\$51,545	\$255
Per Capita Expenditures:	\$122	\$36,731	\$221
Revenues over/under Expenditures:	\$18,244	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	9.71%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$100,176	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$12	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$144,059	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$185,578)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$525,405	\$8,382,922	\$4,127,052
Per Capita Debt:	\$62	\$64,415	\$185
General Obligation Debt over EAV:	0.26%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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:	Crystal Lake Park District		
Unit Code:	063/010/12	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,621,217		
Equalized Assessed Valuation:	\$1,967,524,210		
Population:	50,700		
Employees:			
Full Time:	72		
Part Time:	423		
Salaries Paid:	\$6,210,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,239,662	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$163	\$51,271	\$141
Revenues During FY 24:	\$14,168,638	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$12,087,004	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$279	\$51,545	\$255
Per Capita Expenditures:	\$238	\$36,731	\$221
Revenues over/under Expenditures:	\$2,081,634	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	63.62%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$7,689,814	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$152	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,558,453	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$7,202,901	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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 24:	\$7,259,990	\$8,382,922	\$4,127,052
Per Capita Debt:	\$143	\$64,415	\$185
General Obligation Debt over EAV:	0.06%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0