

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:	Galva Park District											
Unit Code:	037/010/12	County:	Henry									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash											
Appropriation or Budget:	\$476,650											
Equalized Assessed Valuation:	\$27,019,279											
Population:	2,470											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">26</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$102,943</td> </tr> </table>			Full Time:			Part Time:	26		Salaries Paid:	\$102,943	
Full Time:												
Part Time:	26											
Salaries Paid:	\$102,943											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$392,694	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$159	\$367	\$54
Revenues During FY 24:	\$255,242	\$245,108	\$138,240
Expenditures During FY 24:	\$251,594	\$247,904	\$147,937
Per Capita Revenues:	\$103	\$801	\$65
Per Capita Expenditures:	\$102	\$623	\$66
Revenues over/under Expenditures:	\$3,648	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	158.88%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$399,734	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$162	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$330,027	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$68,904	\$105,102	\$0
Per Capita Debt:	\$28	\$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:	Geneseo Park District		
Unit Code:	037/020/12	County:	Henry
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,589,907		
Equalized Assessed Valuation:	\$351,043,519		
Population:	12,574		
Employees:			
Full Time:	7		
Part Time:	151		
Salaries Paid:	\$1,303,328		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,168,747	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$172	\$51,271	\$141
Revenues During FY 24:	\$2,138,098	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,120,526	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$170	\$51,545	\$255
Per Capita Expenditures:	\$169	\$36,731	\$221
Revenues over/under Expenditures:	\$17,572	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	103.10%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,186,319	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$174	\$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:	\$396,590	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,001,906	\$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:	\$1,115,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$89	\$64,415	\$185
General Obligation Debt over EAV:	0.32%	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:	Geneva Park District		
Unit Code:	045/060/12	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,905,315		
Equalized Assessed Valuation:	\$1,743,900,834		
Population:	31,000		
Employees:			
Full Time:	42		
Part Time:	150		
Salaries Paid:	\$5,016,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,192,974	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$168	\$51,271	\$141
Revenues During FY 24:	\$13,758,780	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$10,228,667	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$444	\$51,545	\$255
Per Capita Expenditures:	\$330	\$36,731	\$221
Revenues over/under Expenditures:	\$3,530,113	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	57.91%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,923,087	\$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:	\$1,385,044	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$15,290,370	\$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:	\$2,364,615	\$8,382,922	\$4,127,052
Per Capita Debt:	\$76	\$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:	Genoa Twp Park District		
Unit Code:	019/030/12	County:	DeKalb
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,212,400		
Equalized Assessed Valuation:	\$146,190,179		
Population:	5,800		
Employees:			
Full Time:	7		
Part Time:	75		
Salaries Paid:	\$618,459		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$690,002	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$119	\$51,271	\$141
Revenues During FY 24:	\$1,146,705	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,059,351	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$198	\$51,545	\$255
Per Capita Expenditures:	\$183	\$36,731	\$221
Revenues over/under Expenditures:	\$87,354	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	61.20%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$648,356	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$112	\$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:	\$141,326	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$459,200	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,269,295	\$8,382,922	\$4,127,052
Per Capita Debt:	\$219	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Germantown Park District		
Unit Code:	014/010/12	County:	Clinton
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$107,812		
Equalized Assessed Valuation:	\$25,156,760		
Population:	1,324		
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:	\$9,709	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$7	\$367	\$54
Revenues During FY 24:	\$97,878	\$245,108	\$138,240
Expenditures During FY 24:	\$94,140	\$247,904	\$147,937
Per Capita Revenues:	\$74	\$801	\$65
Per Capita Expenditures:	\$71	\$623	\$66
Revenues over/under Expenditures:	\$3,738	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	14.28%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$13,447	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$10	\$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:	\$13,447	\$101,598	\$0

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 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:	Glen Ellyn Park District		
Unit Code:	022/090/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,675,302		
Equalized Assessed Valuation:	\$2,008,856,526		
Population:	37,569		
Employees:			
Full Time:		38	
Part Time:		565	
Salaries Paid:		\$5,369,822	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,295,550	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$141	\$51,271	\$141
Revenues During FY 24:	\$14,963,882	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$13,666,416	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$398	\$51,545	\$255
Per Capita Expenditures:	\$364	\$36,731	\$221
Revenues over/under Expenditures:	\$1,297,466	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	31.73%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,335,949	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$115	\$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:	\$5,104,170	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,275,068	\$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:	\$15,140,725	\$8,382,922	\$4,127,052
Per Capita Debt:	\$403	\$64,415	\$185
General Obligation Debt over EAV:	0.75%	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:	Glen Ellyn Countryside Park District		
Unit Code:	022/100/12	County:	Dupage
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,810		
Equalized Assessed Valuation:	\$110,203,141		
Population:	3,750		
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:	\$156,429	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$42	\$367	\$54
Revenues During FY 24:	\$95,969	\$245,108	\$138,240
Expenditures During FY 24:	\$135,030	\$247,904	\$147,937
Per Capita Revenues:	\$26	\$801	\$65
Per Capita Expenditures:	\$36	\$623	\$66
Revenues over/under Expenditures:	(\$39,061)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	86.92%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$117,368	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$31	\$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:	Glencoe Park District		
Unit Code:	016/260/12	County:	Cook
Fiscal Year End:	2/28/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,120,713		
Equalized Assessed Valuation:	\$1,174,869,861		
Population:	8,849		
Employees:			
Full Time:	50		
Part Time:	243		
Salaries Paid:	\$4,786,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,849,620	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$1,000	\$51,271	\$141
Revenues During FY 24:	\$13,341,258	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$11,434,099	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$1,508	\$51,545	\$255
Per Capita Expenditures:	\$1,292	\$36,731	\$221
Revenues over/under Expenditures:	\$1,907,159	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	78.08%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$8,928,207	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$1,009	\$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:	\$978,890	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$13,127,145	\$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:	\$5,780,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$653	\$64,415	\$185
General Obligation Debt over EAV:	0.49%	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:	Glenview Park District		
Unit Code:	016/270/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,599,000		
Equalized Assessed Valuation:	\$4,503,148,354		
Population:	63,001		
Employees:			
Full Time:	115		
Part Time:	420		
Salaries Paid:	\$14,476,546		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$22,683,447	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$360	\$51,271	\$141
Revenues During FY 24:	\$40,738,455	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$31,062,938	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$647	\$51,545	\$255
Per Capita Expenditures:	\$493	\$36,731	\$221
Revenues over/under Expenditures:	\$9,675,517	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	91.36%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$28,379,481	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$450	\$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:	\$10,428,284	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$49,411,995	\$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:	\$31,937,458	\$8,382,922	\$4,127,052
Per Capita Debt:	\$507	\$64,415	\$185
General Obligation Debt over EAV:	0.33%	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:	Godley Park District		
Unit Code:	032/010/12	County:	Grundy
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,852,786		
Equalized Assessed Valuation:	\$508,393,705		
Population:	650		
Employees:			
Full Time:	20		
Part Time:	16		
Salaries Paid:	\$1,078,039		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,145,896	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$1,763	\$51,271	\$141
Revenues During FY 24:	\$2,603,030	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,165,512	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$4,005	\$51,545	\$255
Per Capita Expenditures:	\$3,332	\$36,731	\$221
Revenues over/under Expenditures:	\$437,518	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	60.42%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,308,414	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$2,013	\$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:	\$960,507	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$948,262	\$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:	\$855,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$1,315	\$64,415	\$185
General Obligation Debt over EAV:	0.17%	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:	Golf Maine Park District		
Unit Code:	016/280/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,550,500		
Equalized Assessed Valuation:	\$346,350,792		
Population:	15,000		
Employees:			
Full Time:	9		
Part Time:	53		
Salaries Paid:	\$850,694		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,327,850	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$89	\$51,271	\$141
Revenues During FY 24:	\$1,464,375	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,450,924	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$98	\$51,545	\$255
Per Capita Expenditures:	\$97	\$36,731	\$221
Revenues over/under Expenditures:	\$13,451	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	92.44%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,341,301	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$89	\$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:	\$489,882	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,309,602	\$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:	\$590,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$39	\$64,415	\$185
General Obligation Debt over EAV:	0.17%	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:	Golfview Hills Park District		
Unit Code:	022/110/12	County:	Dupage
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$105,000		
Equalized Assessed Valuation:	\$74,160,968		
Population:	1,500		
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:	\$105,503	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$70	\$367	\$54
Revenues During FY 24:	\$54,047	\$245,108	\$138,240
Expenditures During FY 24:	\$45,038	\$247,904	\$147,937
Per Capita Revenues:	\$36	\$801	\$65
Per Capita Expenditures:	\$30	\$623	\$66
Revenues over/under Expenditures:	\$9,009	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	254.26%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$114,512	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$76	\$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:	Grand Tower Park District		
Unit Code:	039/020/12	County:	Jackson
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,685		
Equalized Assessed Valuation:	\$17,723,237		
Population:	468		
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:	\$78,248	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$167	\$367	\$54
Revenues During FY 24:	\$125,803	\$245,108	\$138,240
Expenditures During FY 24:	\$124,386	\$247,904	\$147,937
Per Capita Revenues:	\$269	\$801	\$65
Per Capita Expenditures:	\$266	\$623	\$66
Revenues over/under Expenditures:	\$1,417	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	64.05%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$79,665	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$170	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$79,664	\$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:	\$89,950	\$105,102	\$0
Per Capita Debt:	\$192	\$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:	Grandwood Park District		
Unit Code:	049/040/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,483,700		
Equalized Assessed Valuation:	\$61,406,814		
Population:	5,297		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$84,470		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$281,651	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$53	\$367	\$54
Revenues During FY 24:	\$362,441	\$245,108	\$138,240
Expenditures During FY 24:	\$275,444	\$247,904	\$147,937
Per Capita Revenues:	\$68	\$801	\$65
Per Capita Expenditures:	\$52	\$623	\$66
Revenues over/under Expenditures:	\$86,997	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	133.84%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$368,648	\$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:	\$287,731	\$78,590	\$0
Total Unrestricted Net Assets:	\$82,085	\$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:	Granite City Park District
Unit Code:	057/010/12
County:	Madison
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,835,997
Equalized Assessed Valuation:	\$418,830,630
Population:	28,158
Employees:	
Full Time:	12
Part Time:	132
Salaries Paid:	\$1,615,263

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,598,585	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$128	\$51,271	\$141
Revenues During FY 24:	\$4,403,961	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,518,588	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$156	\$51,545	\$255
Per Capita Expenditures:	\$125	\$36,731	\$221
Revenues over/under Expenditures:	\$885,373	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	126.68%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,457,191	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$158	\$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:	\$1,253,216	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,255,686	\$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:	\$1,244,206	\$8,382,922	\$4,127,052
Per Capita Debt:	\$44	\$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:	\$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:	Grant Memorial Park District														
Unit Code:	102/010/12	County:	Woodford												
Fiscal Year End:	4/14/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$74,800														
Equalized Assessed Valuation:	\$36,017,131														
Population:	1,032														
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:	\$36,550	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$35	\$367	\$54
Revenues During FY 24:	\$59,707	\$245,108	\$138,240
Expenditures During FY 24:	\$85,305	\$247,904	\$147,937
Per Capita Revenues:	\$58	\$801	\$65
Per Capita Expenditures:	\$83	\$623	\$66
Revenues over/under Expenditures:	(\$25,598)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	12.84%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$10,952	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$11	\$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:	Grayslake Park District		
Unit Code:	049/050/12	County:	Lake
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,851,127		
Equalized Assessed Valuation:	\$734,890,988		
Population:	22,800		
Employees:			
Full Time:	19		
Part Time:	125		
Salaries Paid:	\$1,837,956		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$977,991	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$43	\$51,271	\$141
Revenues During FY 24:	\$4,639,024	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,240,103	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$203	\$51,545	\$255
Per Capita Expenditures:	\$186	\$36,731	\$221
Revenues over/under Expenditures:	\$398,921	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	22.10%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$937,209	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$41	\$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:	\$256,517	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,375,850	\$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:	\$3,160,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$139	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Griggsville Park District		
Unit Code:	075/010/12	County:	Pike
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,808		
Equalized Assessed Valuation:	\$30,770,840		
Population:	1,450		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$15,129		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$103,373	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$71	\$367	\$54
Revenues During FY 24:	\$53,793	\$245,108	\$138,240
Expenditures During FY 24:	\$58,637	\$247,904	\$147,937
Per Capita Revenues:	\$37	\$801	\$65
Per Capita Expenditures:	\$40	\$623	\$66
Revenues over/under Expenditures:	(\$4,844)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	168.03%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$98,529	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$68	\$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:	Gurnee Park District		
Unit Code:	049/060/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,692,115		
Equalized Assessed Valuation:	\$1,340,842,016		
Population:	33,193		
Employees:			
Full Time:	52		
Part Time:	348		
Salaries Paid:	\$6,026,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,049,077	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$122	\$51,271	\$141
Revenues During FY 24:	\$13,186,477	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$11,991,870	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$397	\$51,545	\$255
Per Capita Expenditures:	\$361	\$36,731	\$221
Revenues over/under Expenditures:	\$1,194,607	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	33.38%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,003,154	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$121	\$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:	\$615,158	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$9,788,506	\$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:	\$12,541,680	\$8,382,922	\$4,127,052
Per Capita Debt:	\$378	\$64,415	\$185
General Obligation Debt over EAV:	0.15%	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 Less Than 850,000

Local Government Profile

Unit Name:	Hamilton Park District		
Unit Code:	034/030/12	County:	Hancock
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$438,580		
Equalized Assessed Valuation:	\$45,165,016		
Population:	2,689		
Employees:			
Full Time:	1		
Part Time:	27		
Salaries Paid:	\$81,984		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$221,498	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$82	\$367	\$54
Revenues During FY 24:	\$283,135	\$245,108	\$138,240
Expenditures During FY 24:	\$203,329	\$247,904	\$147,937
Per Capita Revenues:	\$105	\$801	\$65
Per Capita Expenditures:	\$76	\$623	\$66
Revenues over/under Expenditures:	\$79,806	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	148.19%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$301,304	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$112	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$301,303	\$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:	Hampshire Park District		
Unit Code:	045/070/12	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,847,247		
Equalized Assessed Valuation:	\$440,231,772		
Population:	8,000		
Employees:			
Full Time:	26		
Part Time:	53		
Salaries Paid:	\$1,207,707		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,787,402	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$473	\$51,271	\$141
Revenues During FY 24:	\$2,621,686	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,471,334	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$328	\$51,545	\$255
Per Capita Expenditures:	\$309	\$36,731	\$221
Revenues over/under Expenditures:	\$150,352	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	150.76%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,725,754	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$466	\$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:	\$4,628	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$843,775	\$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:	\$2,624,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$328	\$64,415	\$185
General Obligation Debt over EAV:	0.60%	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:	Hanna City Park District		
Unit Code:	072/035/12	County:	Peoria
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$154,035		
Equalized Assessed Valuation:	\$5,283,623		
Population:	1,253		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$14,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$38,749	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$31	\$367	\$54
Revenues During FY 24:	\$104,857	\$245,108	\$138,240
Expenditures During FY 24:	\$89,182	\$247,904	\$147,937
Per Capita Revenues:	\$84	\$801	\$65
Per Capita Expenditures:	\$71	\$623	\$66
Revenues over/under Expenditures:	\$15,675	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	61.03%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$54,424	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$43	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$41,479	\$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:	Hanover Park Park District		
Unit Code:	016/290/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,669,584		
Equalized Assessed Valuation:	\$781,752,099		
Population:	35,770		
Employees:			
Full Time:	20		
Part Time:	195		
Salaries Paid:	\$1,963,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,228,266	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$62	\$51,271	\$141
Revenues During FY 24:	\$4,706,857	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,580,779	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$132	\$51,545	\$255
Per Capita Expenditures:	\$128	\$36,731	\$221
Revenues over/under Expenditures:	\$126,078	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	51.40%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,354,344	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$66	\$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:	\$4,339,680	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,089,770	\$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:	\$7,129,200	\$8,382,922	\$4,127,052
Per Capita Debt:	\$199	\$64,415	\$185
General Obligation Debt over EAV:	0.17%	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:	Hanover Township Park District														
Unit Code:	043/025/12	County:	Jo Daviess												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$128,320														
Equalized Assessed Valuation:	\$29,864,933														
Population:	1,203														
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:	\$105,897	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$88	\$367	\$54
Revenues During FY 24:	\$92,536	\$245,108	\$138,240
Expenditures During FY 24:	\$85,279	\$247,904	\$147,937
Per Capita Revenues:	\$77	\$801	\$65
Per Capita Expenditures:	\$71	\$623	\$66
Revenues over/under Expenditures:	\$7,257	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	133.06%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$113,470	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$94	\$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:	\$40,317	\$78,590	\$0
Total Unrestricted Net Assets:	\$73,154	\$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:	Harrisburg Park District		
Unit Code:	082/020/12	County:	Saline
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,210,873		
Equalized Assessed Valuation:	\$118,113,464		
Population:	7,907		
Employees:			
Full Time:	5		
Part Time:	25		
Salaries Paid:	\$360,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$578,128	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$73	\$367	\$54
Revenues During FY 24:	\$845,896	\$245,108	\$138,240
Expenditures During FY 24:	\$838,761	\$247,904	\$147,937
Per Capita Revenues:	\$107	\$801	\$65
Per Capita Expenditures:	\$106	\$623	\$66
Revenues over/under Expenditures:	\$7,135	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	69.78%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$585,263	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$74	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$585,263	\$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:	\$213,100	\$105,102	\$0
Per Capita Debt:	\$27	\$31	\$0
General Obligation Debt over EAV:	0.18%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,531	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$1	\$4	\$0
Revenues During FY 24:	\$56,476	\$19,663	\$0
Expenditures During FY 24:	\$60,916	\$18,042	\$0
Per Capita Revenues:	\$7	\$2	\$0
Per Capita Expenses:	\$8	\$2	\$0
Operating Income (loss):	(\$4,440)	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	10.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$6,091	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$1	\$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:	Havana Park District		
Unit Code:	060/005/12	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$759,517		
Equalized Assessed Valuation:	\$52,733,520		
Population:	2,957		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$158,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$321,881	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$109	\$367	\$54
Revenues During FY 24:	\$721,351	\$245,108	\$138,240
Expenditures During FY 24:	\$366,045	\$247,904	\$147,937
Per Capita Revenues:	\$244	\$801	\$65
Per Capita Expenditures:	\$124	\$623	\$66
Revenues over/under Expenditures:	\$355,306	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	185.00%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$677,187	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$229	\$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:	\$1,702,538	\$78,590	\$0
Total Unrestricted Net Assets:	(\$472,739)	\$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:	\$303,000	\$105,102	\$0
Per Capita Debt:	\$102	\$31	\$0
General Obligation Debt over EAV:	0.57%	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:	Hazel Crest Park District		
Unit Code:	016/320/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,028,046		
Equalized Assessed Valuation:	\$220,668,792		
Population:	12,771		
Employees:			
Full Time:	7		
Part Time:	23		
Salaries Paid:	\$454,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$971,493	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$76	\$51,271	\$141
Revenues During FY 24:	\$932,660	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$792,429	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$73	\$51,545	\$255
Per Capita Expenditures:	\$62	\$36,731	\$221
Revenues over/under Expenditures:	\$140,231	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	127.67%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,011,724	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$79	\$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:	\$771,620	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,144,480	\$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:	\$804,021	\$8,382,922	\$4,127,052
Per Capita Debt:	\$63	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Hennepin Park District		
Unit Code:	078/010/12	County:	Putnam
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,319,712		
Equalized Assessed Valuation:	\$30,922,825		
Population:	766		
Employees:			
Full Time:	2		
Part Time:	21		
Salaries Paid:	\$141,954		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$729,171	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$952	\$367	\$54
Revenues During FY 24:	\$515,091	\$245,108	\$138,240
Expenditures During FY 24:	\$448,022	\$247,904	\$147,937
Per Capita Revenues:	\$672	\$801	\$65
Per Capita Expenditures:	\$585	\$623	\$66
Revenues over/under Expenditures:	\$67,069	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	177.72%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$796,240	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$1,039	\$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:	\$413,583	\$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:	\$18,536	\$105,102	\$0
Per Capita Debt:	\$24	\$31	\$0
General Obligation Debt over EAV:	0.06%	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:	Herrin Park District		
Unit Code:	100/010/12	County:	Williamson
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$372,253		
Equalized Assessed Valuation:	\$175,592,510		
Population:	12,352		
Employees:			
Full Time:	3		
Part Time:	38		
Salaries Paid:	\$193,260		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$632,707	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$51	\$367	\$54
Revenues During FY 24:	\$551,536	\$245,108	\$138,240
Expenditures During FY 24:	\$511,954	\$247,904	\$147,937
Per Capita Revenues:	\$45	\$801	\$65
Per Capita Expenditures:	\$41	\$623	\$66
Revenues over/under Expenditures:	\$39,582	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	134.43%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$688,229	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$56	\$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:	\$820,931	\$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:	Hickory Hills Park District		
Unit Code:	016/330/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,014,500		
Equalized Assessed Valuation:	\$389,626,644		
Population:	17,500		
Employees:			
Full Time:		10	
Part Time:		40	
Salaries Paid:		\$846,552	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,709,536	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$155	\$51,271	\$141
Revenues During FY 24:	\$2,117,911	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,777,100	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$121	\$51,545	\$255
Per Capita Expenditures:	\$102	\$36,731	\$221
Revenues over/under Expenditures:	\$340,811	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	171.65%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,050,347	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$174	\$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:	\$449,544	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,660,025	\$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:	\$2,779,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$159	\$64,415	\$185
General Obligation Debt over EAV:	0.71%	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:	Highland Park Park District		
Unit Code:	049/070/12	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,451,599		
Equalized Assessed Valuation:	\$2,611,643,169		
Population:	30,272		
Employees:			
Full Time:	123		
Part Time:	649		
Salaries Paid:	\$12,062,744		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,507,586	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$413	\$51,271	\$141
Revenues During FY 24:	\$29,137,184	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$22,172,311	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$963	\$51,545	\$255
Per Capita Expenditures:	\$732	\$36,731	\$221
Revenues over/under Expenditures:	\$6,964,873	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	64.03%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$14,197,659	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$469	\$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:	\$5,824,850	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$39,513,686	\$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:	\$30,670,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$1,013	\$64,415	\$185
General Obligation Debt over EAV:	0.52%	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:	Hodgkins Park District		
Unit Code:	016/335/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,988,760		
Equalized Assessed Valuation:	\$195,908,993		
Population:	1,500		
Employees:			
Full Time:	6		
Part Time:	30		
Salaries Paid:	\$590,676		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,876,190	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$1,251	\$51,271	\$141
Revenues During FY 24:	\$1,794,000	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,205,536	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$1,196	\$51,545	\$255
Per Capita Expenditures:	\$804	\$36,731	\$221
Revenues over/under Expenditures:	\$588,464	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	204.44%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,464,654	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$1,643	\$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:	\$98,014	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,464,654	\$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:	\$615,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$410	\$64,415	\$185
General Obligation Debt over EAV:	0.31%	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:	Hoffman Estates Park District		
Unit Code:	016/340/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,688,287		
Equalized Assessed Valuation:	\$2,050,205,723		
Population:	51,186		
Employees:			
Full Time:	74		
Part Time:	587		
Salaries Paid:	\$8,747,277		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,843,726	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$251	\$51,271	\$141
Revenues During FY 24:	\$20,510,778	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$17,353,749	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$401	\$51,545	\$255
Per Capita Expenditures:	\$339	\$36,731	\$221
Revenues over/under Expenditures:	\$3,157,029	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	83.70%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$14,525,751	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$284	\$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:	\$6,346,455	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$14,359,704	\$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:	\$64,620,747	\$8,382,922	\$4,127,052
Per Capita Debt:	\$1,262	\$64,415	\$185
General Obligation Debt over EAV:	0.34%	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:	Hollis Park District		
Unit Code:	072/020/12	County:	Peoria
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$983,589		
Equalized Assessed Valuation:	\$69,547,276		
Population:	250		
Employees:			
Full Time:	2		
Part Time:	44		
Salaries Paid:	\$385,663		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,778,533	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$7,114	\$51,271	\$141
Revenues During FY 24:	\$932,362	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$923,200	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$3,729	\$51,545	\$255
Per Capita Expenditures:	\$3,693	\$36,731	\$221
Revenues over/under Expenditures:	\$9,162	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	193.64%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,787,695	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$7,151	\$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:	\$271,223	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,429,618	\$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:	Homewood-Flossmoor Park District		
Unit Code:	016/350/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,572,297		
Equalized Assessed Valuation:	\$843,197,548		
Population:	30,000		
Employees:			
Full Time:	52		
Part Time:	150		
Salaries Paid:	\$5,339,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,200,704	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$107	\$51,271	\$141
Revenues During FY 24:	\$11,939,975	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$10,780,473	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$398	\$51,545	\$255
Per Capita Expenditures:	\$359	\$36,731	\$221
Revenues over/under Expenditures:	\$1,159,502	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	38.49%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,149,296	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$138	\$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:	\$1,779,262	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,469,862	\$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:	\$16,185,384	\$8,382,922	\$4,127,052
Per Capita Debt:	\$540	\$64,415	\$185
General Obligation Debt over EAV:	1.87%	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:	Horner Park District		
Unit Code:	088/030/12	County:	St. Clair
Fiscal Year End:	9/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$175,000		
Equalized Assessed Valuation:	\$113,419,272		
Population:	4,500		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$53,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$267,564	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$59	\$367	\$54
Revenues During FY 24:	\$226,232	\$245,108	\$138,240
Expenditures During FY 24:	\$184,277	\$247,904	\$147,937
Per Capita Revenues:	\$50	\$801	\$65
Per Capita Expenditures:	\$41	\$623	\$66
Revenues over/under Expenditures:	\$41,955	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	167.96%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$309,519	\$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:	\$490,878	\$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:	\$58,238	\$105,102	\$0
Per Capita Debt:	\$13	\$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:	Huntley Park District		
Unit Code:	063/030/12	County:	Mchenry
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,381,262		
Equalized Assessed Valuation:	\$1,956,468,055		
Population:	48,742		
Employees:			
Full Time:	32		
Part Time:	398		
Salaries Paid:	\$3,075,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,844,961	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$38	\$51,271	\$141
Revenues During FY 24:	\$10,252,781	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$10,471,180	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$210	\$51,545	\$255
Per Capita Expenditures:	\$215	\$36,731	\$221
Revenues over/under Expenditures:	(\$218,399)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	15.53%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,626,562	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$33	\$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:	\$105,164	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,718,216	\$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:	\$3,693,581	\$8,382,922	\$4,127,052
Per Capita Debt:	\$76	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Hutsonville Park District														
Unit Code:	017/020/12	County:	Crawford												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$78,795														
Equalized Assessed Valuation:	\$17,932,756														
Population:	994														
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:	\$30,835	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$31	\$367	\$54
Revenues During FY 24:	\$71,982	\$245,108	\$138,240
Expenditures During FY 24:	\$78,795	\$247,904	\$147,937
Per Capita Revenues:	\$72	\$801	\$65
Per Capita Expenditures:	\$79	\$623	\$66
Revenues over/under Expenditures:	(\$6,813)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	30.49%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$24,022	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$24	\$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:	Illini Park District														
Unit Code:	055/020/12	County:	Macon												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$52,700														
Equalized Assessed Valuation:	\$30,366,331														
Population:	13,670														
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:	\$30,415	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$2	\$367	\$54
Revenues During FY 24:	\$62,666	\$245,108	\$138,240
Expenditures During FY 24:	\$59,084	\$247,904	\$147,937
Per Capita Revenues:	\$5	\$801	\$65
Per Capita Expenditures:	\$4	\$623	\$66
Revenues over/under Expenditures:	\$3,582	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	57.54%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$33,997	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$2	\$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:	\$49,880	\$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:	Inverness Park District		
Unit Code:	016/360/12	County:	Cook
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$891,638		
Equalized Assessed Valuation:	\$238,907,124		
Population:	7,302		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$159,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,803,391	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$247	\$367	\$54
Revenues During FY 24:	\$630,093	\$245,108	\$138,240
Expenditures During FY 24:	\$712,360	\$247,904	\$147,937
Per Capita Revenues:	\$86	\$801	\$65
Per Capita Expenditures:	\$98	\$623	\$66
Revenues over/under Expenditures:	(\$82,267)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	241.61%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,721,124	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$236	\$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:	\$97,618	\$78,590	\$0
Total Unrestricted Net Assets:	\$1,698,676	\$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:	Itasca Park District		
Unit Code:	022/120/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,425,548		
Equalized Assessed Valuation:	\$697,374,321		
Population:	9,543		
Employees:			
Full Time:	130		
Part Time:	167		
Salaries Paid:	\$1,978,003		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,044,137	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$214	\$51,271	\$141
Revenues During FY 24:	\$4,313,460	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,453,062	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$452	\$51,545	\$255
Per Capita Expenditures:	\$467	\$36,731	\$221
Revenues over/under Expenditures:	(\$139,602)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	42.29%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,883,123	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$197	\$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:	\$253,066	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,363,299	\$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:	\$1,655,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$173	\$64,415	\$185
General Obligation Debt over EAV:	0.24%	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