

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:	Palatine Park District		
Unit Code:	016/560/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,064,160		
Equalized Assessed Valuation:	\$3,302,758,365		
Population:	83,000		
Employees:			
Full Time:	101		
Part Time:	1,032		
Salaries Paid:	\$10,789,284		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$23,077,226	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$278	\$51,271	\$141
Revenues During FY 24:	\$26,928,979	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$22,051,259	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$324	\$51,545	\$255
Per Capita Expenditures:	\$266	\$36,731	\$221
Revenues over/under Expenditures:	\$4,877,720	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	113.00%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$24,917,785	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$300	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,415,482	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$18,849,646	\$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:	\$16,223,023	\$8,382,922	\$4,127,052
Per Capita Debt:	\$195	\$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:	Park Ridge Park District		
Unit Code:	016/580/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,499,451		
Equalized Assessed Valuation:	\$2,048,774,819		
Population:	39,656		
Employees:			
Full Time:	62		
Part Time:	825		
Salaries Paid:	\$9,088,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,382,068	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$186	\$51,271	\$141
Revenues During FY 24:	\$21,556,675	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$21,032,626	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$544	\$51,545	\$255
Per Capita Expenditures:	\$530	\$36,731	\$221
Revenues over/under Expenditures:	\$524,049	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	37.59%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$7,906,117	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$199	\$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:	\$1,679,576	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$12,514,199	\$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:	\$43,451,075	\$8,382,922	\$4,127,052
Per Capita Debt:	\$1,096	\$64,415	\$185
General Obligation Debt over EAV:	2.12%	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:	Paxton Park District		
Unit Code:	027/010/12	County:	Ford
Fiscal Year End:	1/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$540,911		
Equalized Assessed Valuation:	\$639,301,221		
Population:	4,429		
Employees:			
Full Time:	1		
Part Time:	71		
Salaries Paid:	\$148,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$252,034	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$57	\$367	\$54
Revenues During FY 24:	\$340,075	\$245,108	\$138,240
Expenditures During FY 24:	\$320,208	\$247,904	\$147,937
Per Capita Revenues:	\$77	\$801	\$65
Per Capita Expenditures:	\$72	\$623	\$66
Revenues over/under Expenditures:	\$19,867	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	84.91%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$271,901	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$61	\$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:	\$363,120	\$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:	Pearl City Park District		
Unit Code:	089/030/12	County:	Stephenson
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$216,285		
Equalized Assessed Valuation:	\$71,911,851		
Population:	3,300		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$113,011		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$102,012	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$31	\$367	\$54
Revenues During FY 24:	\$190,630	\$245,108	\$138,240
Expenditures During FY 24:	\$229,962	\$247,904	\$147,937
Per Capita Revenues:	\$58	\$801	\$65
Per Capita Expenditures:	\$70	\$623	\$66
Revenues over/under Expenditures:	(\$39,332)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	27.26%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$62,680	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$19	\$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:	\$95,094	\$101,598	\$0

FISCAL YEAR 2024



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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:	Peotone Park District		
Unit Code:	099/080/12	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$566,686		
Equalized Assessed Valuation:	\$116,780,720		
Population:	4,150		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$122,278		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$18,018)	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	(\$4)	\$367	\$54
Revenues During FY 24:	\$330,510	\$245,108	\$138,240
Expenditures During FY 24:	\$371,534	\$247,904	\$147,937
Per Capita Revenues:	\$80	\$801	\$65
Per Capita Expenditures:	\$90	\$623	\$66
Revenues over/under Expenditures:	(\$41,024)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	(15.89%)	140.66%	100.86%
Ending Fund Balance for FY 24:	(\$59,042)	\$252,263	\$119,317
Per Capita Ending Fund Balance:	(\$14)	\$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:	\$350,000	\$105,102	\$0
Per Capita Debt:	\$84	\$31	\$0
General Obligation Debt over EAV:	0.30%	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:	Phoenix Park District		
Unit Code:	016/590/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,269		
Equalized Assessed Valuation:	\$5,731,998		
Population:	1,708		
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:	\$48,924	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$29	\$367	\$54
Revenues During FY 24:	\$43,371	\$245,108	\$138,240
Expenditures During FY 24:	\$25,269	\$247,904	\$147,937
Per Capita Revenues:	\$25	\$801	\$65
Per Capita Expenditures:	\$15	\$623	\$66
Revenues over/under Expenditures:	\$18,102	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	265.25%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$67,026	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$39	\$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:	Pitman Township Park District														
Unit Code:	068/025/12	County:	Montgomery												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$49,800														
Equalized Assessed Valuation:	\$17,931,074														
Population:	403														
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:	\$2,307	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$6	\$367	\$54
Revenues During FY 24:	\$36,188	\$245,108	\$138,240
Expenditures During FY 24:	\$35,226	\$247,904	\$147,937
Per Capita Revenues:	\$90	\$801	\$65
Per Capita Expenditures:	\$87	\$623	\$66
Revenues over/under Expenditures:	\$962	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	9.28%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$3,269	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$8	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Plainfield Park District		
Unit Code:	099/085/12	County:	Will
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,591,277		
Equalized Assessed Valuation:	\$3,721,405,433		
Population:	113,038		
Employees:			
Full Time:		40	
Part Time:		143	
Salaries Paid:		\$3,212,505	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,091,118	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$63	\$51,271	\$141
Revenues During FY 24:	\$10,709,720	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$8,811,106	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$95	\$51,545	\$255
Per Capita Expenditures:	\$78	\$36,731	\$221
Revenues over/under Expenditures:	\$1,898,614	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	76.17%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,711,804	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$59	\$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:	\$890,601	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,928,727	\$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:	\$6,472,525	\$8,382,922	\$4,127,052
Per Capita Debt:	\$57	\$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:	Pleasant Dale Park District		
Unit Code:	016/600/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,372,013		
Equalized Assessed Valuation:	\$835,875,741		
Population:	11,134		
Employees:			
Full Time:		10	
Part Time:		50	
Salaries Paid:		\$853,119	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,278,968	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$474	\$51,271	\$141
Revenues During FY 24:	\$3,019,334	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,171,179	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$271	\$51,545	\$255
Per Capita Expenditures:	\$285	\$36,731	\$221
Revenues over/under Expenditures:	(\$151,845)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	172.03%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,455,223	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$490	\$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:	\$1,606,773	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,046,614	\$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:	\$3,294,580	\$8,382,922	\$4,127,052
Per Capita Debt:	\$296	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Pleasant Hill Park District		
Unit Code:	075/020/12	County:	Pike
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,156		
Equalized Assessed Valuation:	\$40,670,082		
Population:	2,600		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$28,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$268,755	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$103	\$367	\$54
Revenues During FY 24:	\$323,252	\$245,108	\$138,240
Expenditures During FY 24:	\$265,784	\$247,904	\$147,937
Per Capita Revenues:	\$124	\$801	\$65
Per Capita Expenditures:	\$102	\$623	\$66
Revenues over/under Expenditures:	\$57,468	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	120.11%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$319,224	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$123	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$102,552	\$16,582	\$0
Total Unreserved Funds:	\$177,672	\$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:	\$156,514	\$105,102	\$0
Per Capita Debt:	\$60	\$31	\$0
General Obligation Debt over EAV:	0.29%	0.09%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pleasure Driveway Park District		
Unit Code:	072/030/12	County:	Peoria
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$88,812,272		
Equalized Assessed Valuation:	\$2,313,823,605		
Population:	121,500		
Employees:			
Full Time:	166		
Part Time:	870		
Salaries Paid:	\$14,965,233		

Blended Component Units
Number Submitted = 1 Peoria Park District Foundation

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$40,406,197	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$333	\$51,271	\$141
Revenues During FY 24:	\$46,180,212	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$45,162,454	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$380	\$51,545	\$255
Per Capita Expenditures:	\$372	\$36,731	\$221
Revenues over/under Expenditures:	\$1,017,758	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	91.81%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$41,465,827	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$341	\$66,061	\$155
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,836,443	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$24,594,717	\$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:	\$5,679,732	\$8,382,922	\$4,127,052
Per Capita Debt:	\$47	\$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:	Posen Park District		
Unit Code:	016/610/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$517,000		
Equalized Assessed Valuation:	\$71,865,036		
Population:	5,987		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$75,147		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$190,496	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$32	\$367	\$54
Revenues During FY 24:	\$209,586	\$245,108	\$138,240
Expenditures During FY 24:	\$199,304	\$247,904	\$147,937
Per Capita Revenues:	\$35	\$801	\$65
Per Capita Expenditures:	\$33	\$623	\$66
Revenues over/under Expenditures:	\$10,282	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	100.74%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$200,778	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$34	\$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:	\$181,549	\$78,590	\$0
Total Unrestricted Net Assets:	\$19,229	\$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:	Princeton Park District		
Unit Code:	006/010/12	County:	Bureau
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,392,105		
Equalized Assessed Valuation:	\$198,714,563		
Population:	7,749		
Employees:			
Full Time:	9		
Part Time:	58		
Salaries Paid:	\$709,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$0	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$0	\$367	\$54
Revenues During FY 24:	\$0	\$245,108	\$138,240
Expenditures During FY 24:	\$0	\$247,904	\$147,937
Per Capita Revenues:	\$0	\$801	\$65
Per Capita Expenditures:	\$0	\$623	\$66
Revenues over/under Expenditures:	\$0	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	0.00%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$0	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$0	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$914,172	\$105,102	\$0
Per Capita Debt:	\$118	\$31	\$0
General Obligation Debt over EAV:	0.45%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,146,726	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$535	\$4	\$0
Revenues During FY 24:	\$2,168,406	\$19,663	\$0
Expenditures During FY 24:	\$1,945,036	\$18,042	\$0
Per Capita Revenues:	\$280	\$2	\$0
Per Capita Expenses:	\$251	\$2	\$0
Operating Income (loss):	\$223,370	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	224.68%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$4,370,096	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$564	\$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:	Prophetstown Park District		
Unit Code:	098/020/12	County:	Whiteside
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$587,653		
Equalized Assessed Valuation:	\$65,276,918		
Population:	2,300		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$152,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$349,300	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$152	\$367	\$54
Revenues During FY 24:	\$342,457	\$245,108	\$138,240
Expenditures During FY 24:	\$488,429	\$247,904	\$147,937
Per Capita Revenues:	\$149	\$801	\$65
Per Capita Expenditures:	\$212	\$623	\$66
Revenues over/under Expenditures:	(\$145,972)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	67.22%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$328,328	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$143	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$203,328	\$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:	\$125,000	\$105,102	\$0
Per Capita Debt:	\$54	\$31	\$0
General Obligation Debt over EAV:	0.19%	0.09%	0.00%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Prospect Heights Park District		
Unit Code:	016/620/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,067,596		
Equalized Assessed Valuation:	\$436,186,894		
Population:	15,334		
Employees:			
Full Time:	22		
Part Time:	180		
Salaries Paid:	\$2,585,992		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,889,167	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$319	\$51,271	\$141
Revenues During FY 24:	\$6,570,380	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,198,066	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$428	\$51,545	\$255
Per Capita Expenditures:	\$404	\$36,731	\$221
Revenues over/under Expenditures:	\$372,314	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	46.88%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,905,737	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$189	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$451,928	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,788,399	\$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:	\$5,730,501	\$8,382,922	\$4,127,052
Per Capita Debt:	\$374	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Putnam Twp Park District		
Unit Code:	029/040/12	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,000		
Equalized Assessed Valuation:	\$36,455,363		
Population:	1,967		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$40,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$121,544	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$62	\$367	\$54
Revenues During FY 24:	\$73,251	\$245,108	\$138,240
Expenditures During FY 24:	\$96,926	\$247,904	\$147,937
Per Capita Revenues:	\$37	\$801	\$65
Per Capita Expenditures:	\$49	\$623	\$66
Revenues over/under Expenditures:	(\$23,675)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	100.97%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$97,869	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$50	\$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:	\$97,869	\$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:	Quincy Park District		
Unit Code:	001/010/12	County:	Adams
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,039,385		
Equalized Assessed Valuation:	\$877,137,248		
Population:	40,166		
Employees:			
Full Time:	32		
Part Time:	150		
Salaries Paid:	\$2,159,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,581,713	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$214	\$51,271	\$141
Revenues During FY 24:	\$4,370,199	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,837,184	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$109	\$51,545	\$255
Per Capita Expenditures:	\$96	\$36,731	\$221
Revenues over/under Expenditures:	\$533,015	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	201.81%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$7,743,914	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$193	\$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:	\$4,947,150	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$5,322,360	\$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:	\$550,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$14	\$64,415	\$185
General Obligation Debt over EAV:	0.06%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,851,654	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$71	\$37	\$0
Revenues During FY 24:	\$1,562,256	\$443,657	\$0
Expenditures During FY 24:	\$1,237,480	\$404,551	\$0
Per Capita Revenues:	\$39	\$20	\$0
Per Capita Expenses:	\$31	\$18	\$0
Operating Income (loss):	\$324,776	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	414.39%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$5,128,034	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$128	\$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:	Rantoul Park District		
Unit Code:	010/020/12	County:	Champaign
Fiscal Year End:	12/31/2024		
Accounting Method:	Combination		
Appropriation or Budget:	\$812,711		
Equalized Assessed Valuation:	\$188,458,495		
Population:	12,119		
Employees:			
Full Time:	2		
Part Time:	39		
Salaries Paid:	\$241,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$584,727	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$48	\$367	\$54
Revenues During FY 24:	\$822,348	\$245,108	\$138,240
Expenditures During FY 24:	\$812,711	\$247,904	\$147,937
Per Capita Revenues:	\$68	\$801	\$65
Per Capita Expenditures:	\$67	\$623	\$66
Revenues over/under Expenditures:	\$9,637	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	73.13%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$594,364	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$49	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$237,019	\$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:	\$60,000	\$105,102	\$0
Per Capita Debt:	\$5	\$31	\$0
General Obligation Debt over EAV:	0.03%	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:	Raymond Park District		
Unit Code:	068/030/12	County:	Montgomery
Fiscal Year End:	7/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$63,625		
Equalized Assessed Valuation:	\$15,863,047		
Population:	949		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$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:	\$0	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$0	\$367	\$54
Revenues During FY 24:	\$59,131	\$245,108	\$138,240
Expenditures During FY 24:	\$53,819	\$247,904	\$147,937
Per Capita Revenues:	\$62	\$801	\$65
Per Capita Expenditures:	\$57	\$623	\$66
Revenues over/under Expenditures:	\$5,312	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	88.05%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$47,386	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$50	\$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:	Ridgeville Park District								
Unit Code:	016/640/12	County:	Cook						
Fiscal Year End:	6/30/2024								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$1,197,800								
Equalized Assessed Valuation:	\$751,762,478								
Population:	35,000								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 5px; text-align: right;">4</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 5px; text-align: right;">21</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 5px; text-align: right;">\$488,076</td> </tr> </table>			Full Time:	4	Part Time:	21	Salaries Paid:	\$488,076
Full Time:	4								
Part Time:	21								
Salaries Paid:	\$488,076								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$862,099	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$25	\$51,271	\$141
Revenues During FY 24:	\$1,143,178	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,010,406	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$33	\$51,545	\$255
Per Capita Expenditures:	\$29	\$36,731	\$221
Revenues over/under Expenditures:	\$132,772	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	89.83%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$907,671	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$26	\$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:	\$304,460	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$976,272	\$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:	\$13,677	\$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:	River Forest Park District		
Unit Code:	016/660/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,935,620		
Equalized Assessed Valuation:	\$753,085,077		
Population:	11,417		
Employees:			
Full Time:		8	
Part Time:		2	
Salaries Paid:	\$766,886		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,304,921	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$114	\$51,271	\$141
Revenues During FY 24:	\$2,827,658	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,997,875	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$248	\$51,545	\$255
Per Capita Expenditures:	\$175	\$36,731	\$221
Revenues over/under Expenditures:	\$829,783	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	86.97%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,737,595	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$152	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,486	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,521,817	\$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:	River Trails Park District		
Unit Code:	016/670/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,503,845		
Equalized Assessed Valuation:	\$633,421,184		
Population:	17,000		
Employees:			
Full Time:	22		
Part Time:	288		
Salaries Paid:	\$2,926,479		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,439,295	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$202	\$51,271	\$141
Revenues During FY 24:	\$6,881,563	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$5,829,833	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$405	\$51,545	\$255
Per Capita Expenditures:	\$343	\$36,731	\$221
Revenues over/under Expenditures:	\$1,051,730	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	56.45%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,291,025	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$194	\$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:	\$740,293	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,199,115	\$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:	\$7,489,983	\$8,382,922	\$4,127,052
Per Capita Debt:	\$441	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Riverdale Park District		
Unit Code:	016/370/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,441,030		
Equalized Assessed Valuation:	\$128,456,107		
Population:	10,159		
Employees:			
Full Time:	3		
Part Time:	23		
Salaries Paid:	\$296,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$596,477)	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	(\$59)	\$367	\$54
Revenues During FY 24:	\$700,652	\$245,108	\$138,240
Expenditures During FY 24:	\$814,181	\$247,904	\$147,937
Per Capita Revenues:	\$69	\$801	\$65
Per Capita Expenditures:	\$80	\$623	\$66
Revenues over/under Expenditures:	(\$113,529)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	(116.35%)	140.66%	100.86%
Ending Fund Balance for FY 24:	(\$947,326)	\$252,263	\$119,317
Per Capita Ending Fund Balance:	(\$93)	\$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:	\$335,864	\$78,590	\$0
Total Unrestricted Net Assets:	\$499,953	\$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:	\$156,195	\$105,102	\$0
Per Capita Debt:	\$15	\$31	\$0
General Obligation Debt over EAV:	0.12%	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:	Roanoke Park District		
Unit Code:	102/020/12	County:	Woodford
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$191,020		
Equalized Assessed Valuation:	\$31,578,219		
Population:	1,960		
Employees:			
	Full Time:		
	Part Time:	25	
	Salaries Paid:	\$75,504	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$95,003	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$48	\$367	\$54
Revenues During FY 24:	\$365,774	\$245,108	\$138,240
Expenditures During FY 24:	\$291,620	\$247,904	\$147,937
Per Capita Revenues:	\$187	\$801	\$65
Per Capita Expenditures:	\$149	\$623	\$66
Revenues over/under Expenditures:	\$74,154	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	58.01%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$169,157	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$86	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$169,157	\$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:	Robbins Park District														
Unit Code:	016/855/12	County:	Cook												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$351,257														
Equalized Assessed Valuation:	\$64,557,913														
Population:	4,629														
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:	\$121,170	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$26	\$367	\$54
Revenues During FY 24:	\$148,542	\$245,108	\$138,240
Expenditures During FY 24:	\$204,310	\$247,904	\$147,937
Per Capita Revenues:	\$32	\$801	\$65
Per Capita Expenditures:	\$44	\$623	\$66
Revenues over/under Expenditures:	(\$55,768)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	96.61%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$197,387	\$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:	\$197,387	\$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:	\$135,720	\$105,102	\$0
Per Capita Debt:	\$29	\$31	\$0
General Obligation Debt over EAV:	0.21%	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:	Rockford Park District
Unit Code:	101/010/12
County:	Winnebago
Fiscal Year End:	12/31/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$67,166,845
Equalized Assessed Valuation:	\$3,191,535,239
Population:	193,209
Employees:	
Full Time:	193
Part Time:	792
Salaries Paid:	\$20,924,377

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,119,685	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$68	\$51,271	\$141
Revenues During FY 24:	\$42,792,306	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$38,655,913	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$221	\$51,545	\$255
Per Capita Expenditures:	\$200	\$36,731	\$221
Revenues over/under Expenditures:	\$4,136,393	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	34.63%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$13,385,845	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$69	\$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:	\$10,602,497	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$28,504,819	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$55,344,900	\$8,382,922	\$4,127,052
Per Capita Debt:	\$286	\$64,415	\$185
General Obligation Debt over EAV:	1.44%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rolling Meadows Park District		
Unit Code:	016/680/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,645,000		
Equalized Assessed Valuation:	\$813,316,095		
Population:	24,200		
Employees:			
Full Time:	40		
Part Time:	180		
Salaries Paid:	\$3,291,689		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,133,780	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$171	\$51,271	\$141
Revenues During FY 24:	\$8,093,002	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$7,025,053	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$334	\$51,545	\$255
Per Capita Expenditures:	\$290	\$36,731	\$221
Revenues over/under Expenditures:	\$1,067,949	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	61.38%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,312,131	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$178	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,145,988	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,761,634	\$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:	\$2,959,119	\$8,382,922	\$4,127,052
Per Capita Debt:	\$122	\$64,415	\$185
General Obligation Debt over EAV:	0.16%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roselle Park District		
Unit Code:	022/190/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,696,123		
Equalized Assessed Valuation:	\$623,782,219		
Population:	22,897		
Employees:			
Full Time:	12		
Part Time:	115		
Salaries Paid:	\$1,402,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,360,692	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$190	\$51,271	\$141
Revenues During FY 24:	\$3,853,325	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,146,846	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$168	\$51,545	\$255
Per Capita Expenditures:	\$137	\$36,731	\$221
Revenues over/under Expenditures:	\$706,479	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	111.07%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,495,236	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$153	\$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:	\$239,502	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,754,225	\$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:	\$1,163,572	\$8,382,922	\$4,127,052
Per Capita Debt:	\$51	\$64,415	\$185
General Obligation Debt over EAV:	0.14%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rosemont Park District		
Unit Code:	016/690/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,815,000		
Equalized Assessed Valuation:	\$808,194,651		
Population:	3,864		
Employees:			
Full Time:	3		
Part Time:	181		
Salaries Paid:	\$666,870		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,945,928	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$1,798	\$51,271	\$141
Revenues During FY 24:	\$3,109,479	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,526,032	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$805	\$51,545	\$255
Per Capita Expenditures:	\$395	\$36,731	\$221
Revenues over/under Expenditures:	\$1,583,447	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	556.26%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$8,488,674	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$2,197	\$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:	\$2,749,153	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,988,483	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$8,382,922	\$4,127,052
Per Capita Debt:	\$0	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rossville Park District
Unit Code:	092/010/12
County:	Vermilion
Fiscal Year End:	4/30/2024
Accounting Method:	Cash
Appropriation or Budget:	\$41,550
Equalized Assessed Valuation:	\$1,822,100
Population:	1,330
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:	\$68,878	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$52	\$367	\$54
Revenues During FY 24:	\$29,233	\$245,108	\$138,240
Expenditures During FY 24:	\$26,273	\$247,904	\$147,937
Per Capita Revenues:	\$22	\$801	\$65
Per Capita Expenditures:	\$20	\$623	\$66
Revenues over/under Expenditures:	\$2,960	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	273.43%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$71,838	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$54	\$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:	Round Lake Area Park District		
Unit Code:	049/095/12	County:	Lake
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,434,990		
Equalized Assessed Valuation:	\$1,183,392,235		
Population:	58,000		
Employees:			
Full Time:	38		
Part Time:	101		
Salaries Paid:	\$3,274,548		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,174,030	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$158	\$51,271	\$141
Revenues During FY 24:	\$10,127,213	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$8,403,314	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$175	\$51,545	\$255
Per Capita Expenditures:	\$145	\$36,731	\$221
Revenues over/under Expenditures:	\$1,723,899	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	129.69%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$10,897,929	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$188	\$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:	\$8,240,631	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,098,039	\$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:	\$3,267,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$56	\$64,415	\$185
General Obligation Debt over EAV:	0.28%	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:	Roxana Community Park District		
Unit Code:	057/020/12	County:	Madison
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$939,461		
Equalized Assessed Valuation:	\$408,220,549		
Population:	1,426		
Employees:			
Full Time:	4		
Part Time:	43		
Salaries Paid:	\$328,049		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,270,610	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$891	\$51,271	\$141
Revenues During FY 24:	\$972,981	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$958,009	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$682	\$51,545	\$255
Per Capita Expenditures:	\$672	\$36,731	\$221
Revenues over/under Expenditures:	\$14,972	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	135.29%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,296,064	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$909	\$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:	\$113,978	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,397,200	\$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:	\$7,280	\$8,382,922	\$4,127,052
Per Capita Debt:	\$5	\$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
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