

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: | Salt Creek Rural Park District | | |
| Unit Code: | 016/700/12 | County: | Cook |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$9,716,471 | | |
| Equalized Assessed Valuation: | \$281,984,704 | | |
| Population: | 6,500 | | |
| Employees: | | | |
| Full Time: | 13 | | |
| Part Time: | 106 | | |
| Salaries Paid: | \$1,431,413 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,780,677 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$274 | \$51,271 | \$141 |
| Revenues During FY 24: | \$3,370,969 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$2,847,041 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$519 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$438 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$523,928 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 80.95% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$2,304,605 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$355 | \$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: | \$1,116,763 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$494,804 | \$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: | \$7,116,759 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$1,095 | \$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 Less Than 850,000

Local Government Profile

| | | | | | | | | | | | | | | | |
|--------------------------------------|---|----------------|-------|-------------------|--|--|--|-------------------|--|--|--|-----------------------|----|--|--|
| Unit Name: | San Jose Park District | | | | | | | | | | | | | | |
| Unit Code: | 060/020/12 | County: | Mason | | | | | | | | | | | | |
| Fiscal Year End: | 4/30/2024 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$17,026 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$20,000 | | | | | | | | | | | | | | |
| Population: | 840 | | | | | | | | | | | | | | |
| 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: | \$0 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$0 | \$367 | \$54 |
| Revenues During FY 24: | \$17,026 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$23,128 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$20 | \$801 | \$65 |
| Per Capita Expenditures: | \$28 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$6,102) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | (26.38%) | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | (\$6,102) | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | (\$7) | \$547 | \$61 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$16,582 | \$0 |
| Total Unreserved Funds: | \$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: | Sandwich Park District | | |
| Unit Code: | 019/060/12 | County: | DeKalb |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$864,554 | | |
| Equalized Assessed Valuation: | \$182,209,769 | | |
| Population: | 7,156 | | |
| Employees: | | | |
| Full Time: | 8 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$349,024 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$395,034 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$55 | \$367 | \$54 |
| Revenues During FY 24: | \$796,579 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$764,500 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$111 | \$801 | \$65 |
| Per Capita Expenditures: | \$107 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$32,079 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 55.87% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$427,113 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$60 | \$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: | \$157,098 | \$78,590 | \$0 |
| Total Unrestricted Net Assets: | \$401,351 | \$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: | \$490,681 | \$105,102 | \$0 |
| Per Capita Debt: | \$69 | \$31 | \$0 |
| General Obligation Debt over EAV: | 0.20% | 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: | Savanna Park District | | |
| Unit Code: | 008/020/12 | County: | Carroll |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$834,984 | | |
| Equalized Assessed Valuation: | \$43,695,738 | | |
| Population: | 2,783 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 22 | | |
| Salaries Paid: | \$165,740 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$347,857 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$125 | \$367 | \$54 |
| Revenues During FY 24: | \$263,032 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$440,238 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$95 | \$801 | \$65 |
| Per Capita Expenditures: | \$158 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$177,206) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 38.76% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$170,651 | \$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: | \$96,912 | \$78,590 | \$0 |
| Total Unrestricted Net Assets: | \$261,210 | \$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: | \$61,000 | \$105,102 | \$0 |
| Per Capita Debt: | \$22 | \$31 | \$0 |
| General Obligation Debt over EAV: | 0.14% | 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: | Schaumburg Park District | | |
| Unit Code: | 016/710/12 | County: | Cook |
| Fiscal Year End: | 3/31/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$76,418,858 | | |
| Equalized Assessed Valuation: | \$4,360,332,630 | | |
| Population: | 78,723 | | |
| Employees: | | | |
| Full Time: | 99 | | |
| Part Time: | 895 | | |
| Salaries Paid: | \$12,690,917 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$20,856,274 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$265 | \$51,271 | \$141 |
| Revenues During FY 24: | \$34,470,588 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$27,268,475 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$438 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$346 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$7,202,113 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 102.90% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$28,058,387 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$356 | \$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: | \$14,330,324 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$22,474,776 | \$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: | \$12,123,875 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$154 | \$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 Less Than 850,000

Local Government Profile

| | | | |
|--------------------------------------|----------------------|----------------|-----------|
| Unit Name: | Seward Park District | | |
| Unit Code: | 101/035/12 | County: | Winnebago |
| Fiscal Year End: | 4/1/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$70,266 | | |
| Equalized Assessed Valuation: | \$28,123,574 | | |
| Population: | 764 | | |
| 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: | \$17,310 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$23 | \$367 | \$54 |
| Revenues During FY 24: | \$65,292 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$63,234 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$85 | \$801 | \$65 |
| Per Capita Expenditures: | \$83 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$2,058 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 30.63% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$19,368 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$25 | \$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: | Skokie Park District | | |
| Unit Code: | 016/720/12 | County: | Cook |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$30,470,587 | | |
| Equalized Assessed Valuation: | \$3,172,584,623 | | |
| Population: | 64,021 | | |
| Employees: | | | |
| Full Time: | 87 | | |
| Part Time: | 377 | | |
| Salaries Paid: | \$12,266,061 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$10,311,349 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$161 | \$51,271 | \$141 |
| Revenues During FY 24: | \$25,040,397 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$23,913,701 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$391 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$374 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$1,126,696 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 47.83% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$11,438,045 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$179 | \$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: | \$6,951,887 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$2,771,597 | \$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: | \$30,677,051 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$479 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.97% | 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: | South Barrington Park District | | |
| Unit Code: | 016/725/12 | County: | Cook |
| Fiscal Year End: | 12/31/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$7,162,534 | | |
| Equalized Assessed Valuation: | \$506,843,379 | | |
| Population: | 5,075 | | |
| Employees: | | | |
| Full Time: | | 18 | |
| Part Time: | | 119 | |
| Salaries Paid: | | \$2,957,623 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$12,011,013 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$2,367 | \$51,271 | \$141 |
| Revenues During FY 24: | \$4,461,264 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$2,893,936 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$879 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$570 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$1,567,328 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 480.43% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$13,903,341 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$2,740 | \$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: | \$1,890,572 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$1,337,612 | \$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: | \$3,185,000 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$628 | \$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: | \$732,448 | \$963,397 | \$0 |
| Per Capita Beginning Retained Earnings | \$144 | \$37 | \$0 |
| Revenues During FY 24: | \$3,372,562 | \$443,657 | \$0 |
| Expenditures During FY 24: | \$2,326,002 | \$404,551 | \$0 |
| Per Capita Revenues: | \$665 | \$20 | \$0 |
| Per Capita Expenses: | \$458 | \$18 | \$0 |
| Operating Income (loss): | \$1,046,560 | \$39,105 | \$0 |
| Ratio of Retained Earnings to Expenses: | 27.04% | 59.39% | 0.00% |
| Ending Retained Earnings for FY 24: | \$629,008 | \$1,039,489 | \$0 |
| Per Capita Ending Retained Earnings: | \$124 | \$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: | South Prairie Park District | | | | | | | | | | | | | | |
| Unit Code: | 050/060/12 | County: | Lasalle | | | | | | | | | | | | |
| Fiscal Year End: | 4/30/2024 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$79,318 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$500,000 | | | | | | | | | | | | | | |
| Population: | 5,000 | | | | | | | | | | | | | | |
| 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; padding: 2px;">1</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$4,800</td> </tr> </table> | | | Full Time: | | | | Part Time: | 1 | | | Salaries Paid: | \$4,800 | | |
| Full Time: | | | | | | | | | | | | | | | |
| Part Time: | 1 | | | | | | | | | | | | | | |
| Salaries Paid: | \$4,800 | | | | | | | | | | | | | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$46,149 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$9 | \$367 | \$54 |
| Revenues During FY 24: | \$39,699 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$25,482 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$8 | \$801 | \$65 |
| Per Capita Expenditures: | \$5 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$14,217 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 236.90% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$60,366 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$12 | \$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: | Springfield Park District | | |
| Unit Code: | 083/010/12 | County: | Sangamon |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$22,041,710 | | |
| Equalized Assessed Valuation: | \$3,063,619,145 | | |
| Population: | 120,000 | | |
| Employees: | | | |
| Full Time: | 100 | | |
| Part Time: | 306 | | |
| Salaries Paid: | \$8,109,859 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$13,772,620 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$115 | \$51,271 | \$141 |
| Revenues During FY 24: | \$21,019,132 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$17,926,693 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$175 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$149 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$3,092,439 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 95.92% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$17,195,426 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$143 | \$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: | \$11,293,021 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$7,850,199 | \$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: | \$11,220,636 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$94 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.30% | 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: | St. Charles Park District | | |
| Unit Code: | 045/080/12 | County: | Kane |
| Fiscal Year End: | 12/31/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$34,101,585 | | |
| Equalized Assessed Valuation: | \$2,728,211,970 | | |
| Population: | 51,700 | | |
| Employees: | | | |
| Full Time: | 86 | | |
| Part Time: | 848 | | |
| Salaries Paid: | \$9,655,678 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$16,056,169 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$311 | \$51,271 | \$141 |
| Revenues During FY 24: | \$24,561,619 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$18,838,602 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$475 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$364 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$5,723,017 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 100.33% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$18,901,032 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$366 | \$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: | \$5,097,398 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$15,423,992 | \$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: | \$11,004,861 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$213 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.27% | 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: | St. Elmo Community Park District | | |
| Unit Code: | 026/010/12 | County: | Fayette |
| Fiscal Year End: | 12/31/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$47,540 | | |
| Equalized Assessed Valuation: | \$28,877,734 | | |
| Population: | 1,401 | | |
| 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: | \$119,145 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$85 | \$367 | \$54 |
| Revenues During FY 24: | \$47,540 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$36,076 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$34 | \$801 | \$65 |
| Per Capita Expenditures: | \$26 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$11,464 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 362.04% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$130,609 | \$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: | \$0 | \$78,590 | \$0 |
| Total Unrestricted Net Assets: | \$130,609 | \$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: | St. Jacob Park District | | |
| Unit Code: | 057/025/12 | County: | Madison |
| Fiscal Year End: | 3/31/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$200,100 | | |
| Equalized Assessed Valuation: | \$92,190,535 | | |
| Population: | 1,373 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 5 | | |
| Salaries Paid: | \$36,198 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$39,941 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$29 | \$367 | \$54 |
| Revenues During FY 24: | \$108,967 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$124,623 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$79 | \$801 | \$65 |
| Per Capita Expenditures: | \$91 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$15,656) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 47.57% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$59,285 | \$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: | \$59,284 | \$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: | \$35,000 | \$105,102 | \$0 |
| Per Capita Debt: | \$25 | \$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: | Sterling Park District | | |
| Unit Code: | 098/030/12 | County: | Whiteside |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$9,735,275 | | |
| Equalized Assessed Valuation: | \$282,137,495 | | |
| Population: | 25,000 | | |
| Employees: | | | |
| Full Time: | 16 | | |
| Part Time: | 225 | | |
| Salaries Paid: | \$2,194,251 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,931,804 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$77 | \$51,271 | \$141 |
| Revenues During FY 24: | \$4,656,820 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$4,639,100 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$186 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$186 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$17,720 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 43.25% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$2,006,218 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$80 | \$66,061 | \$155 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,435,904 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$2,083,902 | \$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: | \$10,095,000 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$404 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.59% | 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: | Stites Park District |
| Unit Code: | 088/040/12 |
| County: | St. Clair |
| Fiscal Year End: | 3/31/2024 |
| Accounting Method: | Cash With Assets |
| Appropriation or Budget: | \$122,600 |
| Equalized Assessed Valuation: | \$11,401,925 |
| Population: | 716 |
| 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: | \$341,162 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$476 | \$367 | \$54 |
| Revenues During FY 24: | \$120,573 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$59,671 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$168 | \$801 | \$65 |
| Per Capita Expenditures: | \$83 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$60,902 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 673.80% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$402,064 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$562 | \$547 | \$61 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$16,582 | \$0 |
| Total Unreserved Funds: | \$404,515 | \$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: | Stockton Park District | | |
| Unit Code: | 043/020/12 | County: | Jo Daviess |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$218,654 | | |
| Equalized Assessed Valuation: | \$47,850,427 | | |
| Population: | 2,143 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 15 | | |
| Salaries Paid: | \$66,850 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$51,293 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$24 | \$367 | \$54 |
| Revenues During FY 24: | \$180,896 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$218,271 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$84 | \$801 | \$65 |
| Per Capita Expenditures: | \$102 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$37,375) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 75.10% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$163,918 | \$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: | \$29,051 | \$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: | \$150,000 | \$105,102 | \$0 |
| Per Capita Debt: | \$70 | \$31 | \$0 |
| General Obligation Debt over EAV: | 0.31% | 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: | Stonington Park District | | |
| Unit Code: | 011/009/12 | County: | Christian |
| Fiscal Year End: | 10/31/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$99,500 | | |
| Equalized Assessed Valuation: | \$30,235,559 | | |
| Population: | 1,300 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | | |
| | Salaries Paid: | \$ | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$60,599 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$47 | \$367 | \$54 |
| Revenues During FY 24: | \$57,101 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$57,731 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$44 | \$801 | \$65 |
| Per Capita Expenditures: | \$44 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$630) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 103.88% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$59,969 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$46 | \$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: | \$59,969 | \$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: | Streamwood Park District | | |
| Unit Code: | 016/740/12 | County: | Cook |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$16,282,019 | | |
| Equalized Assessed Valuation: | \$990,085,304 | | |
| Population: | 39,300 | | |
| Employees: | | | |
| Full Time: | 22 | | |
| Part Time: | 109 | | |
| Salaries Paid: | \$2,702,412 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$3,850,063 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$98 | \$51,271 | \$141 |
| Revenues During FY 24: | \$6,340,683 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$4,842,749 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$161 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$123 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$1,497,934 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 110.12% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$5,332,997 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$136 | \$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: | \$4,613,878 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$4,040,824 | \$6,126,221 | \$3,161,265 |

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 24: | \$8,264,000 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$210 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.43% | 0.52% | 0.25% |

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------------|----------------|------|
| Unit Name: | Sugar Grove Park District | | |
| Unit Code: | 045/020/12 | County: | Kane |
| Fiscal Year End: | 12/31/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,508,000 | | |
| Equalized Assessed Valuation: | \$611,386,307 | | |
| Population: | 20,903 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 53 | | |
| Salaries Paid: | \$686,468 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$3,209,152 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$154 | \$51,271 | \$141 |
| Revenues During FY 24: | \$1,921,141 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$1,714,665 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$92 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$82 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$206,476 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 199.20% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$3,415,628 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$163 | \$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: | \$360,059 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$2,919,378 | \$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: | \$366,813 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$18 | \$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: | Summit Park District | | |
| Unit Code: | 016/750/12 | County: | Cook |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,337,565 | | |
| Equalized Assessed Valuation: | \$222,843,587 | | |
| Population: | 10,616 | | |
| Employees: | | | |
| Full Time: | 4 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$298,584 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | (\$1,677,388) | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | (\$158) | \$51,271 | \$141 |
| Revenues During FY 24: | \$867,214 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$870,187 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$82 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$82 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | (\$2,973) | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | (193.10%) | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | (\$1,680,361) | \$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: | \$2,415,118 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | (\$2,024,339) | \$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: | \$1,103,000 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$104 | \$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: | Sumpter Township Park District | | |
| Unit Code: | 018/010/12 | County: | Cumberland |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$53,340 | | |
| Equalized Assessed Valuation: | \$36,790,187 | | |
| Population: | 2,000 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 19 | | |
| Salaries Paid: | \$16,886 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$121,947 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$61 | \$367 | \$54 |
| Revenues During FY 24: | \$83,061 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$53,340 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$42 | \$801 | \$65 |
| Per Capita Expenditures: | \$27 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$29,721 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 284.34% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$151,668 | \$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 Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|------------------------|----------------|--------|
| Unit Name: | Sycamore Park District | | |
| Unit Code: | 019/050/12 | County: | DeKalb |
| Fiscal Year End: | 12/31/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$7,331,528 | | |
| Equalized Assessed Valuation: | \$648,626,293 | | |
| Population: | 18,000 | | |
| Employees: | | | |
| Full Time: | 20 | | |
| Part Time: | 116 | | |
| Salaries Paid: | \$1,674,518 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$2,993,526 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$166 | \$51,271 | \$141 |
| Revenues During FY 24: | \$5,129,870 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$4,313,171 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$285 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$240 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$816,699 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 86.74% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$3,741,367 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$208 | \$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: | \$767,204 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$3,362,378 | \$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: | \$11,327,941 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$629 | \$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: | Taylorville Comm Pleasure Driveway Park District | | |
| Unit Code: | 011/010/12 | County: | Christian |
| Fiscal Year End: | 2/28/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,460,541 | | |
| Equalized Assessed Valuation: | \$264,406,600 | | |
| Population: | 25,000 | | |
| Employees: | | | |
| Full Time: | 8 | | |
| Part Time: | 31 | | |
| Salaries Paid: | \$460,844 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,204,991 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$48 | \$51,271 | \$141 |
| Revenues During FY 24: | \$1,218,108 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$1,151,022 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$49 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$46 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$67,086 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 110.52% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$1,272,077 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$51 | \$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: | \$257,652 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$342,276 | \$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: | \$700,000 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$28 | \$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: | \$997,249 | \$963,397 | \$0 |
| Per Capita Beginning Retained Earnings | \$40 | \$37 | \$0 |
| Revenues During FY 24: | \$0 | \$443,657 | \$0 |
| Expenditures During FY 24: | \$45,984 | \$404,551 | \$0 |
| Per Capita Revenues: | \$0 | \$20 | \$0 |
| Per Capita Expenses: | \$2 | \$18 | \$0 |
| Operating Income (loss): | (\$45,984) | \$39,105 | \$0 |
| Ratio of Retained Earnings to Expenses: | 2,068.69% | 59.39% | 0.00% |
| Ending Retained Earnings for FY 24: | \$951,265 | \$1,039,489 | \$0 |
| Per Capita Ending Retained Earnings: | \$38 | \$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: | Teutopolis Park District | | |
| Unit Code: | 025/020/12 | County: | Effingham |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$244,700 | | |
| Equalized Assessed Valuation: | \$68,924,775 | | |
| Population: | 1,663 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 27 | | |
| Salaries Paid: | \$76,562 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$168,912 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$102 | \$367 | \$54 |
| Revenues During FY 24: | \$246,321 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$181,032 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$148 | \$801 | \$65 |
| Per Capita Expenditures: | \$109 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$65,289 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 129.37% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$234,201 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$141 | \$547 | \$61 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$16,582 | \$0 |
| Total Unreserved Funds: | \$234,201 | \$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: | The Greater Brownstown Park District | | | | | | | | | | | | | | |
| Unit Code: | 026/030/12 | County: | Fayette | | | | | | | | | | | | |
| Fiscal Year End: | 4/30/2024 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$70,308 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$35,344,226 | | | | | | | | | | | | | | |
| Population: | 560 | | | | | | | | | | | | | | |
| 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: | \$38,297 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$68 | \$367 | \$54 |
| Revenues During FY 24: | \$32,866 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$24,372 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$59 | \$801 | \$65 |
| Per Capita Expenditures: | \$44 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$8,494 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 191.99% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$46,791 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$84 | \$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: | Tinley Park Park District | | |
| Unit Code: | 016/760/12 | County: | Cook |
| Fiscal Year End: | 2/28/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$15,198,754 | | |
| Equalized Assessed Valuation: | \$1,361,249,992 | | |
| Population: | 54,287 | | |
| Employees: | | | |
| Full Time: | 32 | | |
| Part Time: | 151 | | |
| Salaries Paid: | \$3,865,599 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$5,724,118 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$105 | \$51,271 | \$141 |
| Revenues During FY 24: | \$12,953,588 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$7,423,364 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$239 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$137 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$5,530,224 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 151.99% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$11,282,633 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$208 | \$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: | \$10,195,328 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$2,976,617 | \$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: | \$3,249,731 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$60 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.08% | 0.52% | 0.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 24: | \$6,925,125 | \$963,397 | \$0 |
| Per Capita Beginning Retained Earnings | \$128 | \$37 | \$0 |
| Revenues During FY 24: | \$2,360,340 | \$443,657 | \$0 |
| Expenditures During FY 24: | \$2,251,966 | \$404,551 | \$0 |
| Per Capita Revenues: | \$43 | \$20 | \$0 |
| Per Capita Expenses: | \$41 | \$18 | \$0 |
| Operating Income (loss): | \$108,374 | \$39,105 | \$0 |
| Ratio of Retained Earnings to Expenses: | 312.33% | 59.39% | 0.00% |
| Ending Retained Earnings for FY 24: | \$7,033,499 | \$1,039,489 | \$0 |
| Per Capita Ending Retained Earnings: | \$130 | \$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: | Tolono Park District | | |
| Unit Code: | 010/025/12 | County: | Champaign |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$143,324 | | |
| Equalized Assessed Valuation: | \$115,091,541 | | |
| Population: | 3,604 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 5 | | |
| Salaries Paid: | \$19,964 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$474,729 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$132 | \$367 | \$54 |
| Revenues During FY 24: | \$208,544 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$143,324 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$58 | \$801 | \$65 |
| Per Capita Expenditures: | \$40 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$65,220 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 376.73% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$539,949 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$150 | \$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: | \$335,000 | \$105,102 | \$0 |
| Per Capita Debt: | \$93 | \$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 Less Than 850,000

Local Government Profile

| | | | |
|--------------------------------------|-----------------------|----------------|----------|
| Unit Name: | Toluca Park District | | |
| Unit Code: | 059/010/12 | County: | Marshall |
| Fiscal Year End: | 12/31/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$237,000 | | |
| Equalized Assessed Valuation: | \$18,854,222 | | |
| Population: | 1,340 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 22 | |
| | Salaries Paid: | \$31,280 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$34,115 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$25 | \$367 | \$54 |
| Revenues During FY 24: | \$135,120 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$165,653 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$101 | \$801 | \$65 |
| Per Capita Expenditures: | \$124 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$30,533) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 53.26% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$88,232 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$66 | \$547 | \$61 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$88,232 | \$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: | \$302,504 | \$105,102 | \$0 |
| Per Capita Debt: | \$226 | \$31 | \$0 |
| General Obligation Debt over EAV: | 0.53% | 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: | Tremont Area Park District | | |
| Unit Code: | 090/070/12 | County: | Tazewell |
| Fiscal Year End: | 3/31/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$422,298 | | |
| Equalized Assessed Valuation: | \$151,217,642 | | |
| Population: | 5,022 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 32 | | |
| Salaries Paid: | \$144,597 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$297,448 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$59 | \$367 | \$54 |
| Revenues During FY 24: | \$449,288 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$472,591 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$89 | \$801 | \$65 |
| Per Capita Expenditures: | \$94 | \$623 | \$66 |
| Revenues over/under Expenditures: | (\$23,303) | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 60.80% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$287,320 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$57 | \$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: | \$268,242 | \$78,590 | \$0 |
| Total Unrestricted Net Assets: | \$35,952 | \$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: | \$570,000 | \$105,102 | \$0 |
| Per Capita Debt: | \$114 | \$31 | \$0 |
| General Obligation Debt over EAV: | 0.38% | 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: | Tri-State Park Park District | | | | | | | | | | | | | | |
| Unit Code: | 022/200/12 | County: | Dupage | | | | | | | | | | | | |
| Fiscal Year End: | 5/31/2024 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$122,100 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$212,387,642 | | | | | | | | | | | | | | |
| Population: | 5,600 | | | | | | | | | | | | | | |
| 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: | \$131,270 | \$248,777 | \$112,521 |
| Per Capita Beginning Fund Balance: | \$23 | \$367 | \$54 |
| Revenues During FY 24: | \$124,436 | \$245,108 | \$138,240 |
| Expenditures During FY 24: | \$112,959 | \$247,904 | \$147,937 |
| Per Capita Revenues: | \$22 | \$801 | \$65 |
| Per Capita Expenditures: | \$20 | \$623 | \$66 |
| Revenues over/under Expenditures: | \$11,477 | (\$2,796) | \$6,688 |
| Ratio of Fund Balance to Expenditures: | 126.37% | 140.66% | 100.86% |
| Ending Fund Balance for FY 24: | \$142,747 | \$252,263 | \$119,317 |
| Per Capita Ending Fund Balance: | \$25 | \$547 | \$61 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$142,747 | \$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: | Tri-Township Park District | | |
| Unit Code: | 057/030/12 | County: | Madison |
| Fiscal Year End: | 3/31/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$2,250,918 | | |
| Equalized Assessed Valuation: | \$554,106,428 | | |
| Population: | 11,131 | | |
| Employees: | | | |
| Full Time: | 9 | | |
| Part Time: | 80 | | |
| Salaries Paid: | \$597,991 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,322,989 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$119 | \$51,271 | \$141 |
| Revenues During FY 24: | \$1,495,270 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$1,528,447 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$134 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$137 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | (\$33,177) | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 82.01% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$1,253,547 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$113 | \$66,061 | \$155 |

Equity

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

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$862,288 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$391,259 | \$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: | \$164,643 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$15 | \$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: | \$467,993 | \$963,397 | \$0 |
| Per Capita Beginning Retained Earnings | \$42 | \$37 | \$0 |
| Revenues During FY 24: | \$342,418 | \$443,657 | \$0 |
| Expenditures During FY 24: | \$236,497 | \$404,551 | \$0 |
| Per Capita Revenues: | \$31 | \$20 | \$0 |
| Per Capita Expenses: | \$21 | \$18 | \$0 |
| Operating Income (loss): | \$105,921 | \$39,105 | \$0 |
| Ratio of Retained Earnings to Expenses: | 258.01% | 59.39% | 0.00% |
| Ending Retained Earnings for FY 24: | \$610,179 | \$1,039,489 | \$0 |
| Per Capita Ending Retained Earnings: | \$55 | \$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: | Urbana Park District |
| Unit Code: | 010/030/12 |
| County: | Champaign |
| Fiscal Year End: | 4/30/2024 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$36,549,022 |
| Equalized Assessed Valuation: | \$755,726,890 |
| Population: | 38,741 |
| Employees: | |
| Full Time: | 55 |
| Part Time: | 284 |
| Salaries Paid: | \$4,093,204 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$7,919,669 | \$5,482,892 | \$3,209,152 |
| Per Capita Beginning Fund Balance: | \$204 | \$51,271 | \$141 |
| Revenues During FY 24: | \$10,186,441 | \$9,012,063 | \$4,656,820 |
| Expenditures During FY 24: | \$7,180,519 | \$7,778,547 | \$4,240,103 |
| Per Capita Revenues: | \$263 | \$51,545 | \$255 |
| Per Capita Expenditures: | \$185 | \$36,731 | \$221 |
| Revenues over/under Expenditures: | \$3,005,922 | \$1,233,516 | \$569,000 |
| Ratio of Fund Balance to Expenditures: | 100.39% | 84.69% | 73.95% |
| Ending Fund Balance for FY 24: | \$7,208,530 | \$6,031,075 | \$3,499,202 |
| Per Capita Ending Fund Balance: | \$186 | \$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: | \$6,565,064 | \$2,399,736 | \$1,124,140 |
| Total Unrestricted Net Assets: | \$9,424,630 | \$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: | \$16,176,894 | \$8,382,922 | \$4,127,052 |
| Per Capita Debt: | \$418 | \$64,415 | \$185 |
| General Obligation Debt over EAV: | 0.12% | 0.52% | 0.25% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 24: | \$955 | \$963,397 | \$0 |
| Per Capita Beginning Retained Earnings | \$0 | \$37 | \$0 |
| Revenues During FY 24: | \$441,800 | \$443,657 | \$0 |
| Expenditures During FY 24: | \$807,565 | \$404,551 | \$0 |
| Per Capita Revenues: | \$11 | \$20 | \$0 |
| Per Capita Expenses: | \$21 | \$18 | \$0 |
| Operating Income (loss): | (\$365,765) | \$39,105 | \$0 |
| Ratio of Retained Earnings to Expenses: | 0.09% | 59.39% | 0.00% |
| Ending Retained Earnings for FY 24: | \$752 | \$1,039,489 | \$0 |
| Per Capita Ending Retained Earnings: | \$0 | \$39 | \$0 |