

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:	Valley Park District		
Unit Code:	029/050/12	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$83,935		
Equalized Assessed Valuation:	\$42,575,574		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$12,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$88,213	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$59	\$367	\$54
Revenues During FY 24:	\$83,935	\$245,108	\$138,240
Expenditures During FY 24:	\$87,589	\$247,904	\$147,937
Per Capita Revenues:	\$56	\$801	\$65
Per Capita Expenditures:	\$58	\$623	\$66
Revenues over/under Expenditures:	(\$3,654)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	96.54%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$84,559	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$56	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$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:	Vandalia Park District		
Unit Code:	026/020/12	County:	Fayette
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$545,487		
Equalized Assessed Valuation:	\$71,378,940		
Population:	7,458		
Employees:			
Full Time:	4		
Part Time:	24		
Salaries Paid:	\$183,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$853,940	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$114	\$367	\$54
Revenues During FY 24:	\$624,762	\$245,108	\$138,240
Expenditures During FY 24:	\$467,284	\$247,904	\$147,937
Per Capita Revenues:	\$84	\$801	\$65
Per Capita Expenditures:	\$63	\$623	\$66
Revenues over/under Expenditures:	\$157,478	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	216.45%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,011,418	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$136	\$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:	\$348,387	\$78,590	\$0
Total Unrestricted Net Assets:	\$981,963	\$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:	\$120,000	\$105,102	\$0
Per Capita Debt:	\$16	\$31	\$0
General Obligation Debt over EAV:	0.17%	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:	Venice Park District
Unit Code:	057/040/12
County:	Madison
Fiscal Year End:	4/30/2024
Accounting Method:	Cash
Appropriation or Budget:	\$385,400
Equalized Assessed Valuation:	\$15,571,907
Population:	1,493
Employees:	
Full Time:	3
Part Time:	5
Salaries Paid:	\$126,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$545,220	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$365	\$367	\$54
Revenues During FY 24:	\$360,581	\$245,108	\$138,240
Expenditures During FY 24:	\$319,740	\$247,904	\$147,937
Per Capita Revenues:	\$242	\$801	\$65
Per Capita Expenditures:	\$214	\$623	\$66
Revenues over/under Expenditures:	\$40,841	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	183.29%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$586,061	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$393	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$443,983	\$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:	Vernon Hills Park District		
Unit Code:	049/097/12	County:	Lake
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,201,864		
Equalized Assessed Valuation:	\$1,380,216,695		
Population:	26,750		
Employees:			
Full Time:	50		
Part Time:	148		
Salaries Paid:	\$4,242,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,000,270	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$75	\$51,271	\$141
Revenues During FY 24:	\$10,138,527	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$9,316,609	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$379	\$51,545	\$255
Per Capita Expenditures:	\$348	\$36,731	\$221
Revenues over/under Expenditures:	\$821,918	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	26.79%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,495,515	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$93	\$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:	\$37,995	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,045,443	\$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:	\$12,172,536	\$8,382,922	\$4,127,052
Per Capita Debt:	\$455	\$64,415	\$185
General Obligation Debt over EAV:	0.09%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Veterans Park District		
Unit Code:	016/770/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,086,327		
Equalized Assessed Valuation:	\$1,801,387,765		
Population:	1		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$2,805,709		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$8,410,762	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$8,410,762	\$51,271	\$141
Revenues During FY 24:	\$8,442,591	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,004,830	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$8,442,591	\$51,545	\$255
Per Capita Expenditures:	\$6,004,830	\$36,731	\$221
Revenues over/under Expenditures:	\$2,437,761	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	180.67%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$10,848,948	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$10,848,948	\$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:	\$2,176,999	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$10,141,011	\$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:	\$10,570,515	\$8,382,922	\$4,127,052
Per Capita Debt:	\$10,570,515	\$64,415	\$185
General Obligation Debt over EAV:	0.47%	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:	Walnut Park District		
Unit Code:	006/020/12	County:	Bureau
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$633,212		
Equalized Assessed Valuation:	\$88,857,358		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$134,501		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$245,499	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$123	\$367	\$54
Revenues During FY 24:	\$300,970	\$245,108	\$138,240
Expenditures During FY 24:	\$246,761	\$247,904	\$147,937
Per Capita Revenues:	\$150	\$801	\$65
Per Capita Expenditures:	\$123	\$623	\$66
Revenues over/under Expenditures:	\$54,209	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	121.46%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$299,708	\$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:	\$299,709	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$151,000	\$105,102	\$0
Per Capita Debt:	\$76	\$31	\$0
General Obligation Debt over EAV:	0.17%	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:	Wards Creek Park District		
Unit Code:	022/205/12	County:	Dupage
Fiscal Year End:	10/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$58,052		
Equalized Assessed Valuation:	\$43,000,000		
Population:	1,100		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$147,824	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$134	\$367	\$54
Revenues During FY 24:	\$54,664	\$245,108	\$138,240
Expenditures During FY 24:	\$29,900	\$247,904	\$147,937
Per Capita Revenues:	\$50	\$801	\$65
Per Capita Expenditures:	\$27	\$623	\$66
Revenues over/under Expenditures:	\$24,764	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	577.22%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$172,588	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$157	\$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:	Warrenville Park District		
Unit Code:	022/195/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,743,743		
Equalized Assessed Valuation:	\$731,753,093		
Population:	13,945		
Employees:			
Full Time:	15		
Part Time:	63		
Salaries Paid:	\$1,311,248		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,685,095	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$193	\$51,271	\$141
Revenues During FY 24:	\$4,092,977	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,196,810	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$294	\$51,545	\$255
Per Capita Expenditures:	\$229	\$36,731	\$221
Revenues over/under Expenditures:	\$896,167	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	104.44%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,338,788	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$239	\$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:	\$378,871	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$5,678,917	\$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:	\$298,050	\$8,382,922	\$4,127,052
Per Capita Debt:	\$21	\$64,415	\$185
General Obligation Debt over EAV:	0.04%	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:	Warsaw Park District		
Unit Code:	034/060/12	County:	Hancock
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,161		
Equalized Assessed Valuation:	\$22,543,771		
Population:	1,510		
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:	\$19,661	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$13	\$367	\$54
Revenues During FY 24:	\$48,042	\$245,108	\$138,240
Expenditures During FY 24:	\$45,585	\$247,904	\$147,937
Per Capita Revenues:	\$32	\$801	\$65
Per Capita Expenditures:	\$30	\$623	\$66
Revenues over/under Expenditures:	\$2,457	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	48.52%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$22,118	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$15	\$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:	Washington Park District		
Unit Code:	090/060/12	County:	Tazewell
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,829,769		
Equalized Assessed Valuation:	\$408,553,914		
Population:	16,071		
Employees:			
Full Time:	10		
Part Time:	140		
Salaries Paid:	\$974,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$948,174	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$59	\$51,271	\$141
Revenues During FY 24:	\$2,469,967	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,434,493	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$154	\$51,545	\$255
Per Capita Expenditures:	\$151	\$36,731	\$221
Revenues over/under Expenditures:	\$35,474	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	33.89%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$825,148	\$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:	\$900,137	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$366,304	\$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:	\$1,028,181	\$8,382,922	\$4,127,052
Per Capita Debt:	\$64	\$64,415	\$185
General Obligation Debt over EAV:	0.25%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$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:	Waterloo Park District		
Unit Code:	067/010/12	County:	Monroe
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,516,133		
Equalized Assessed Valuation:	\$302,772,926		
Population:	11,203		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$109,445		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,318,821	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$118	\$367	\$54
Revenues During FY 24:	\$741,793	\$245,108	\$138,240
Expenditures During FY 24:	\$1,398,851	\$247,904	\$147,937
Per Capita Revenues:	\$66	\$801	\$65
Per Capita Expenditures:	\$125	\$623	\$66
Revenues over/under Expenditures:	(\$657,058)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	47.31%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$661,763	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$59	\$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:	\$94,071	\$78,590	\$0
Total Unrestricted Net Assets:	\$573,280	\$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:	\$237,000	\$105,102	\$0
Per Capita Debt:	\$21	\$31	\$0
General Obligation Debt over EAV:	0.08%	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:	Watseka Park District		
Unit Code:	038/030/12	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$564,080		
Equalized Assessed Valuation:	\$46,206,406		
Population:	5,000		
Employees:			
Full Time:	8		
Part Time:	17		
Salaries Paid:	\$170,753		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$122,467	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$24	\$367	\$54
Revenues During FY 24:	\$395,967	\$245,108	\$138,240
Expenditures During FY 24:	\$651,086	\$247,904	\$147,937
Per Capita Revenues:	\$79	\$801	\$65
Per Capita Expenditures:	\$130	\$623	\$66
Revenues over/under Expenditures:	(\$255,119)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	35.53%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$231,348	\$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:	\$331,460	\$78,590	\$0
Total Unrestricted Net Assets:	\$53,320	\$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:	\$459,900	\$105,102	\$0
Per Capita Debt:	\$92	\$31	\$0
General Obligation Debt over EAV:	0.45%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$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:	Wauconda Park District		
Unit Code:	049/100/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,876,769		
Equalized Assessed Valuation:	\$465,085,868		
Population:	14,200		
Employees:			
Full Time:	13		
Part Time:	75		
Salaries Paid:	\$730,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,487,107	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$105	\$51,271	\$141
Revenues During FY 24:	\$3,722,456	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,602,851	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$262	\$51,545	\$255
Per Capita Expenditures:	\$254	\$36,731	\$221
Revenues over/under Expenditures:	\$119,605	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	44.60%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,606,712	\$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:	\$331,328	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,755,825	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,021,700	\$8,382,922	\$4,127,052
Per Capita Debt:	\$142	\$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:	Waukegan Park District		
Unit Code:	049/110/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,195,322		
Equalized Assessed Valuation:	\$1,619,305,509		
Population:	88,614		
Employees:			
Full Time:	77		
Part Time:	219		
Salaries Paid:	\$6,284,866		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,743,026	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$87	\$51,271	\$141
Revenues During FY 24:	\$17,184,897	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$13,507,556	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$194	\$51,545	\$255
Per Capita Expenditures:	\$152	\$36,731	\$221
Revenues over/under Expenditures:	\$3,677,341	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	61.64%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$8,325,973	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$94	\$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:	\$5,805,959	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$26,640,589	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,634,745	\$8,382,922	\$4,127,052
Per Capita Debt:	\$255	\$64,415	\$185
General Obligation Debt over EAV:	1.38%	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:	West Chicago Park District		
Unit Code:	022/210/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,921,729		
Equalized Assessed Valuation:	\$1,123,865,238		
Population:	32,435		
Employees:			
	Full Time:	20	
	Part Time:	152	
	Salaries Paid:	\$1,727,499	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,044,108	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$94	\$51,271	\$141
Revenues During FY 24:	\$5,118,514	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,787,439	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$158	\$51,545	\$255
Per Capita Expenditures:	\$148	\$36,731	\$221
Revenues over/under Expenditures:	\$331,075	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	69.11%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,308,572	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$102	\$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:	\$1,419,031	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,360,244	\$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:	\$27,942,048	\$8,382,922	\$4,127,052
Per Capita Debt:	\$861	\$64,415	\$185
General Obligation Debt over EAV:	2.09%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Westchester Park District		
Unit Code:	016/780/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,910,511		
Equalized Assessed Valuation:	\$673,885,594		
Population:	16,892		
Employees:			
Full Time:	16		
Part Time:	139		
Salaries Paid:	\$1,328,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,120,070	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$126	\$51,271	\$141
Revenues During FY 24:	\$3,063,567	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,746,328	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$181	\$51,545	\$255
Per Capita Expenditures:	\$163	\$36,731	\$221
Revenues over/under Expenditures:	\$317,239	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	88.80%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,438,603	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$144	\$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:	\$666,396	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,553,950	\$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:	\$3,633,582	\$8,382,922	\$4,127,052
Per Capita Debt:	\$215	\$64,415	\$185
General Obligation Debt over EAV:	0.09%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Western Springs Park District		
Unit Code:	016/800/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,077,486		
Equalized Assessed Valuation:	\$1,009,306,112		
Population:	13,370		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$413,797		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,266,027	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$95	\$51,271	\$141
Revenues During FY 24:	\$1,268,928	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,032,298	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$95	\$51,545	\$255
Per Capita Expenditures:	\$77	\$36,731	\$221
Revenues over/under Expenditures:	\$236,630	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	135.88%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,402,657	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$105	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$273,136	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$846,140	\$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:	\$1,301,248	\$8,382,922	\$4,127,052
Per Capita Debt:	\$97	\$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:	\$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:	Westmont Park District		
Unit Code:	022/220/12	County:	Dupage
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,587,017		
Equalized Assessed Valuation:	\$1,081,069,857		
Population:	24,600		
Employees:			
Full Time:	18		
Part Time:	104		
Salaries Paid:	\$2,265,612		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,454,123	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$100	\$51,271	\$141
Revenues During FY 24:	\$5,803,555	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$5,548,298	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$236	\$51,545	\$255
Per Capita Expenditures:	\$226	\$36,731	\$221
Revenues over/under Expenditures:	\$255,257	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	45.23%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,509,380	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$102	\$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:	\$361,065	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$355,283	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$13,351,742	\$8,382,922	\$4,127,052
Per Capita Debt:	\$543	\$64,415	\$185
General Obligation Debt over EAV:	1.14%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wheaton Park District		
Unit Code:	022/230/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,737,569		
Equalized Assessed Valuation:	\$2,844,389,562		
Population:	52,938		
Employees:			
Full Time:	135		
Part Time:	992		
Salaries Paid:	\$13,972,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,713,968	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$240	\$51,271	\$141
Revenues During FY 24:	\$23,247,713	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$19,734,847	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$439	\$51,545	\$255
Per Capita Expenditures:	\$373	\$36,731	\$221
Revenues over/under Expenditures:	\$3,512,866	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	66.92%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$13,205,690	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$249	\$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:	\$1,429,714	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$26,612,894	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,997,649	\$8,382,922	\$4,127,052
Per Capita Debt:	\$132	\$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:	\$21,997,052	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$416	\$37	\$0
Revenues During FY 24:	\$10,131,958	\$443,657	\$0
Expenditures During FY 24:	\$9,388,168	\$404,551	\$0
Per Capita Revenues:	\$191	\$20	\$0
Per Capita Expenses:	\$177	\$18	\$0
Operating Income (loss):	\$743,790	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	241.70%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$22,690,842	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$429	\$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:	Wheeling Park District		
Unit Code:	016/820/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,235,120		
Equalized Assessed Valuation:	\$1,383,483,310		
Population:	38,329		
Employees:			
Full Time:		1	
Part Time:		1	
Salaries Paid:	\$7,661,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,252,907	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$111	\$51,271	\$141
Revenues During FY 24:	\$16,597,119	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$10,852,646	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$433	\$51,545	\$255
Per Capita Expenditures:	\$283	\$36,731	\$221
Revenues over/under Expenditures:	\$5,744,473	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	42.22%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,582,484	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$120	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,288,607	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$21,699,194	\$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:	\$9,482,139	\$8,382,922	\$4,127,052
Per Capita Debt:	\$247	\$64,415	\$185
General Obligation Debt over EAV:	0.15%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,305,700	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$269	\$37	\$0
Revenues During FY 24:	\$7,090,979	\$443,657	\$0
Expenditures During FY 24:	\$6,420,034	\$404,551	\$0
Per Capita Revenues:	\$185	\$20	\$0
Per Capita Expenses:	\$167	\$18	\$0
Operating Income (loss):	\$670,945	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	216.75%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$13,915,154	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$363	\$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:	Whitmore Park District		
Unit Code:	055/035/12	County:	Macon
Fiscal Year End:	9/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,995		
Equalized Assessed Valuation:	\$120,228,982		
Population:	4,311		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$11,324	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$3	\$367	\$54
Revenues During FY 24:	\$28,477	\$245,108	\$138,240
Expenditures During FY 24:	\$37,161	\$247,904	\$147,937
Per Capita Revenues:	\$7	\$801	\$65
Per Capita Expenditures:	\$9	\$623	\$66
Revenues over/under Expenditures:	(\$8,684)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	7.10%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$2,640	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$1	\$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:	Wildwood Park District		
Unit Code:	049/115/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,453,900		
Equalized Assessed Valuation:	\$126,967,012		
Population:	10,000		
Employees:			
Full Time:	1		
Part Time:	34		
Salaries Paid:	\$277,006		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$441,891	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$44	\$367	\$54
Revenues During FY 24:	\$702,536	\$245,108	\$138,240
Expenditures During FY 24:	\$609,771	\$247,904	\$147,937
Per Capita Revenues:	\$70	\$801	\$65
Per Capita Expenditures:	\$61	\$623	\$66
Revenues over/under Expenditures:	\$92,765	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	87.68%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$534,656	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$53	\$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:	\$110,712	\$78,590	\$0
Total Unrestricted Net Assets:	\$397,581	\$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:	Wilmette Park District		
Unit Code:	016/830/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,323,552		
Equalized Assessed Valuation:	\$2,409,723,817		
Population:	28,170		
Employees:			
Full Time:	79		
Part Time:	986		
Salaries Paid:	\$12,454,367		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,760,637	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$133	\$51,271	\$141
Revenues During FY 24:	\$28,991,210	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$23,475,496	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$1,029	\$51,545	\$255
Per Capita Expenditures:	\$833	\$36,731	\$221
Revenues over/under Expenditures:	\$5,515,714	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	33.18%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$7,788,209	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$276	\$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:	\$1,117,960	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$7,472,076	\$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:	\$9,353,555	\$8,382,922	\$4,127,052
Per Capita Debt:	\$332	\$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:	Wilmington Island Park District		
Unit Code:	099/090/12	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$995,047		
Equalized Assessed Valuation:	\$161,346,136		
Population:	5,134		
Employees:			
Full Time:	1		
Part Time:	37		
Salaries Paid:	\$250,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$266,182	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$52	\$367	\$54
Revenues During FY 24:	\$620,349	\$245,108	\$138,240
Expenditures During FY 24:	\$576,556	\$247,904	\$147,937
Per Capita Revenues:	\$121	\$801	\$65
Per Capita Expenditures:	\$112	\$623	\$66
Revenues over/under Expenditures:	\$43,793	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	53.76%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$309,975	\$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:	\$309,975	\$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:	\$8,000	\$105,102	\$0
Per Capita Debt:	\$2	\$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:	Winfield Park District
Unit Code:	022/235/12
County:	Dupage
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,674,500
Equalized Assessed Valuation:	\$415,949,545
Population:	10,046
Employees:	
Full Time:	6
Part Time:	45
Salaries Paid:	\$1,031,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,029,902	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$103	\$51,271	\$141
Revenues During FY 24:	\$2,560,576	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,465,099	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$255	\$51,545	\$255
Per Capita Expenditures:	\$245	\$36,731	\$221
Revenues over/under Expenditures:	\$95,477	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	31.45%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$775,379	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$77	\$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:	\$173,426	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$749,626	\$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:	\$7,294,077	\$8,382,922	\$4,127,052
Per Capita Debt:	\$726	\$64,415	\$185
General Obligation Debt over EAV:	1.52%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winnebago Park District		
Unit Code:	101/030/12	County:	Winnebago
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$200,081		
Equalized Assessed Valuation:	\$128,368,888		
Population:	4,000		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$79,796		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$314,106	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$79	\$367	\$54
Revenues During FY 24:	\$254,700	\$245,108	\$138,240
Expenditures During FY 24:	\$245,851	\$247,904	\$147,937
Per Capita Revenues:	\$64	\$801	\$65
Per Capita Expenditures:	\$61	\$623	\$66
Revenues over/under Expenditures:	\$8,849	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	131.36%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$322,955	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$81	\$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:	\$47,835	\$78,590	\$0
Total Unrestricted Net Assets:	\$275,120	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$93,171	\$105,102	\$0
Per Capita Debt:	\$23	\$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:	Winnetka Park District		
Unit Code:	016/840/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,242,792		
Equalized Assessed Valuation:	\$1,887,751,197		
Population:	12,508		
Employees:			
Full Time:	30		
Part Time:	188		
Salaries Paid:	\$4,718,553		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$14,454,745	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$1,156	\$51,271	\$141
Revenues During FY 24:	\$10,472,691	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$9,207,135	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$837	\$51,545	\$255
Per Capita Expenditures:	\$736	\$36,731	\$221
Revenues over/under Expenditures:	\$1,265,556	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	170.74%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$15,720,301	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$1,257	\$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:	\$2,216,127	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$12,346,187	\$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:	\$18,596,376	\$8,382,922	\$4,127,052
Per Capita Debt:	\$1,487	\$64,415	\$185
General Obligation Debt over EAV:	0.74%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$13,096,184	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$1,047	\$37	\$0
Revenues During FY 24:	\$5,567,379	\$443,657	\$0
Expenditures During FY 24:	\$5,320,092	\$404,551	\$0
Per Capita Revenues:	\$445	\$20	\$0
Per Capita Expenses:	\$425	\$18	\$0
Operating Income (loss):	\$247,287	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	250.81%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$13,343,471	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$1,067	\$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:	Winslow Park District														
Unit Code:	089/040/12	County:	Stephenson												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$33,820														
Equalized Assessed Valuation:	\$24,183,975														
Population:	944														
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:	\$101,296	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$107	\$367	\$54
Revenues During FY 24:	\$34,502	\$245,108	\$138,240
Expenditures During FY 24:	\$45,477	\$247,904	\$147,937
Per Capita Revenues:	\$37	\$801	\$65
Per Capita Expenditures:	\$48	\$623	\$66
Revenues over/under Expenditures:	(\$10,975)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	198.61%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$90,321	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$96	\$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:	Wood Dale Park District		
Unit Code:	022/240/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,420,674		
Equalized Assessed Valuation:	\$731,172,931		
Population:	14,200		
Employees:			
Full Time:		48	
Part Time:		65	
Salaries Paid:		\$2,578,143	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,087,373	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$147	\$51,271	\$141
Revenues During FY 24:	\$3,308,838	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,178,498	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$233	\$51,545	\$255
Per Capita Expenditures:	\$224	\$36,731	\$221
Revenues over/under Expenditures:	\$130,340	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	56.67%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,801,213	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$127	\$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:	\$687,509	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,356,141	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,051,850	\$8,382,922	\$4,127,052
Per Capita Debt:	\$144	\$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:	\$4,643,195	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$327	\$37	\$0
Revenues During FY 24:	\$2,912,822	\$443,657	\$0
Expenditures During FY 24:	\$2,757,910	\$404,551	\$0
Per Capita Revenues:	\$205	\$20	\$0
Per Capita Expenses:	\$194	\$18	\$0
Operating Income (loss):	\$154,912	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	192.88%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$5,319,533	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$375	\$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:	Woodridge Park District		
Unit Code:	022/250/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,756,776		
Equalized Assessed Valuation:	\$1,537,638,905		
Population:	35,320		
Employees:			
Full Time:	44		
Part Time:	443		
Salaries Paid:	\$5,310,440		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,743,993	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$163	\$51,271	\$141
Revenues During FY 24:	\$14,082,108	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$12,363,792	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$399	\$51,545	\$255
Per Capita Expenditures:	\$350	\$36,731	\$221
Revenues over/under Expenditures:	\$1,718,316	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	64.21%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$7,938,721	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$225	\$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:	\$513,892	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,222,747	\$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:	\$27,673,600	\$8,382,922	\$4,127,052
Per Capita Debt:	\$784	\$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:	\$1	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$1	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	(\$1)	\$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:	Worth Park District		
Unit Code:	016/850/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,850,442		
Equalized Assessed Valuation:	\$252,892,460		
Population:	10,661		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$722,228		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$504,068	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$47	\$51,271	\$141
Revenues During FY 24:	\$1,426,243	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,475,466	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$134	\$51,545	\$255
Per Capita Expenditures:	\$138	\$36,731	\$221
Revenues over/under Expenditures:	(\$49,223)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	30.83%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$454,845	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$43	\$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:	\$136,686	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$451,768	\$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:	\$146,862	\$8,382,922	\$4,127,052
Per Capita Debt:	\$14	\$64,415	\$185
General Obligation Debt over EAV:	0.06%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$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:	Zion Park District		
Unit Code:	049/120/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,586,000		
Equalized Assessed Valuation:	\$427,552,229		
Population:	24,655		
Employees:			
Full Time:	21		
Part Time:	169		
Salaries Paid:	\$2,647,464		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,970,436	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$120	\$51,271	\$141
Revenues During FY 24:	\$5,359,268	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$5,113,240	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$217	\$51,545	\$255
Per Capita Expenditures:	\$207	\$36,731	\$221
Revenues over/under Expenditures:	\$246,028	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	57.53%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,941,464	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$119	\$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:	\$966,391	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$5,166,523	\$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:	\$922,309	\$8,382,922	\$4,127,052
Per Capita Debt:	\$37	\$64,415	\$185
General Obligation Debt over EAV:	0.15%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$7,612,909	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$309	\$37	\$0
Revenues During FY 24:	\$1,938,382	\$443,657	\$0
Expenditures During FY 24:	\$1,735,923	\$404,551	\$0
Per Capita Revenues:	\$79	\$20	\$0
Per Capita Expenses:	\$70	\$18	\$0
Operating Income (loss):	\$202,459	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	448.77%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$7,790,368	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$316	\$39	\$0