

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                      |                |           |
|--------------------------------------|----------------------|----------------|-----------|
| <b>Unit Name:</b>                    | Macomb Park District |                |           |
| <b>Unit Code:</b>                    | 062/020/12           | <b>County:</b> | McDonough |
| <b>Fiscal Year End:</b>              | 12/31/2020           |                |           |
| <b>Accounting Method:</b>            | Cash                 |                |           |
| <b>Appropriation or Budget:</b>      | \$2,808,482          |                |           |
| <b>Equalized Assessed Valuation:</b> | \$185,669,916        |                |           |
| <b>Population:</b>                   | 20,000               |                |           |
| <b>Employees:</b>                    |                      |                |           |
| <b>Full Time:</b>                    | 6                    |                |           |
| <b>Part Time:</b>                    | 45                   |                |           |
| <b>Salaries Paid:</b>                | \$483,319            |                |           |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$478,649      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$24           | \$73            | \$37           |
| Revenues During FY 20:                 | \$825,303      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$758,786      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$41           | \$75            | \$47           |
| Per Capita Expenditures:               | \$38           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$66,517       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 60.02%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$455,395      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$23           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$404,488      | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$446,358      | \$29,259        | \$0            |

# FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 20:       | <b>\$2,043,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$102</b>       | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>1.08%</b>       | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                |                |      |
|--------------------------------------|--------------------------------|----------------|------|
| <b>Unit Name:</b>                    | <b>Manhattan Park District</b> |                |      |
| <b>Unit Code:</b>                    | 099/055/12                     | <b>County:</b> | Will |
| <b>Fiscal Year End:</b>              | 4/30/2020                      |                |      |
| <b>Accounting Method:</b>            | Modified Accrual               |                |      |
| <b>Appropriation or Budget:</b>      | \$1,817,813                    |                |      |
| <b>Equalized Assessed Valuation:</b> | \$328,487,013                  |                |      |
| <b>Population:</b>                   | 8,099                          |                |      |
| <b>Employees:</b>                    |                                |                |      |
| <b>Full Time:</b>                    | 9                              |                |      |
| <b>Part Time:</b>                    | 1                              |                |      |
| <b>Salaries Paid:</b>                | \$601,941                      |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$377,401      | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | \$47           | \$152           | \$100          |
| Revenues During FY 20:                 | \$1,553,931    | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | \$1,551,808    | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | \$192          | \$240           | \$176          |
| Per Capita Expenditures:               | \$192          | \$228           | \$166          |
| Revenues over/under Expenditures:      | \$2,123        | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | 22.02%         | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | \$341,674      | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | \$42           | \$157           | \$100          |

##### 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:   | \$102,339      | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | \$1,293,571    | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$3,390,818</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$419</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>1.02%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |         |
|--------------------------------------|-----------------------|----------------|---------|
| <b>Unit Name:</b>                    | Marengo Park District |                |         |
| <b>Unit Code:</b>                    | 063/040/12            | <b>County:</b> | Mchenry |
| <b>Fiscal Year End:</b>              | 4/30/2020             |                |         |
| <b>Accounting Method:</b>            | Modified Accrual      |                |         |
| <b>Appropriation or Budget:</b>      | \$849,001             |                |         |
| <b>Equalized Assessed Valuation:</b> | \$135,295,547         |                |         |
| <b>Population:</b>                   | 7,375                 |                |         |
| <b>Employees:</b>                    |                       |                |         |
| <b>Full Time:</b>                    | 2                     |                |         |
| <b>Part Time:</b>                    | 12                    |                |         |
| <b>Salaries Paid:</b>                | \$128,084             |                |         |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$191,576      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$26           | \$73            | \$37           |
| Revenues During FY 20:                 | \$494,146      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$415,770      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$67           | \$75            | \$47           |
| Per Capita Expenditures:               | \$56           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$78,376       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 64.93%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$269,952      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$37           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$276,855      | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | (\$976,291)    | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$2,282,107</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$309</b>       | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>1.58%</b>       | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                             |                |            |
|--------------------------------------|-----------------------------|----------------|------------|
| <b>Unit Name:</b>                    | <b>Marion Park District</b> |                |            |
| <b>Unit Code:</b>                    | 100/020/12                  | <b>County:</b> | Williamson |
| <b>Fiscal Year End:</b>              | 6/30/2020                   |                |            |
| <b>Accounting Method:</b>            | Modified Accrual            |                |            |
| <b>Appropriation or Budget:</b>      | \$1,251,932                 |                |            |
| <b>Equalized Assessed Valuation:</b> | \$325,795.841               |                |            |
| <b>Population:</b>                   | 17,762                      |                |            |
| <b>Employees:</b>                    |                             |                |            |
| <b>Full Time:</b>                    | 7                           |                |            |
| <b>Part Time:</b>                    | 39                          |                |            |
| <b>Salaries Paid:</b>                | \$411,692                   |                |            |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$305,747      | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | \$17           | \$152           | \$100          |
| Revenues During FY 20:                 | \$1,062,974    | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | \$899,987      | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | \$60           | \$240           | \$176          |
| Per Capita Expenditures:               | \$51           | \$228           | \$166          |
| Revenues over/under Expenditures:      | \$162,987      | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | 50.10%         | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | \$450,869      | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | \$25           | \$157           | \$100          |

##### 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:   | \$0            | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | \$232,746      | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$844,500</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$48</b>      | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.25%</b>     | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$71,808</b>   | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$4</b>        | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$19,496</b>   | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$78,682</b>   | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$1</b>        | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$4</b>        | \$17            | \$0            |
| Operating Income (loss):                | <b>(\$59,186)</b> | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>38.75%</b>     | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$30,487</b>   | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$2</b>        | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |      |
|--------------------------------------|-----------------------|----------------|------|
| <b>Unit Name:</b>                    | Markham Park District |                |      |
| <b>Unit Code:</b>                    | 016/410/12            | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2020             |                |      |
| <b>Accounting Method:</b>            | Cash With Assets      |                |      |
| <b>Appropriation or Budget:</b>      | \$829,969             |                |      |
| <b>Equalized Assessed Valuation:</b> | \$117,267,696         |                |      |
| <b>Population:</b>                   | 62,000                |                |      |
| <b>Employees:</b>                    |                       |                |      |
| <b>Full Time:</b>                    |                       | 4              |      |
| <b>Part Time:</b>                    |                       | 7              |      |
| <b>Salaries Paid:</b>                | \$291,997             |                |      |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | (\$20,229)     | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$0            | \$73            | \$37           |
| Revenues During FY 20:                 | \$614,419      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$589,546      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$10           | \$75            | \$47           |
| Per Capita Expenditures:               | \$10           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$24,873       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 0.79%          | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$4,644        | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$0            | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$3,525        | \$15,430        | \$0            |
| Total Unreserved Funds: | \$3,416        | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$86,415</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$1</b>      | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.07%</b>    | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                              |                |          |
|--------------------------------------|------------------------------|----------------|----------|
| <b>Unit Name:</b>                    | Marrowbone Twp Park District |                |          |
| <b>Unit Code:</b>                    | 070/010/12                   | <b>County:</b> | Moultrie |
| <b>Fiscal Year End:</b>              | 4/30/2020                    |                |          |
| <b>Accounting Method:</b>            | Cash With Assets             |                |          |
| <b>Appropriation or Budget:</b>      | \$129,350                    |                |          |
| <b>Equalized Assessed Valuation:</b> | \$26,162,885                 |                |          |
| <b>Population:</b>                   | 1,703                        |                |          |
| <b>Employees:</b>                    |                              |                |          |
| <b>Full Time:</b>                    |                              |                |          |
| <b>Part Time:</b>                    | 5                            |                |          |
| <b>Salaries Paid:</b>                | \$17,110                     |                |          |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$85,169       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$50           | \$73            | \$37           |
| Revenues During FY 20:                 | \$68,324       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$57,489       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$40           | \$75            | \$47           |
| Per Capita Expenditures:               | \$34           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$10,835       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 167.00%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$96,004       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$56           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$96,004       | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |       |
|--------------------------------------|--------------------------|----------------|-------|
| <b>Unit Name:</b>                    | Mason City Park District |                |       |
| <b>Unit Code:</b>                    | 060/010/12               | <b>County:</b> | Mason |
| <b>Fiscal Year End:</b>              | 3/31/2020                |                |       |
| <b>Accounting Method:</b>            | Cash                     |                |       |
| <b>Appropriation or Budget:</b>      | \$154,750                |                |       |
| <b>Equalized Assessed Valuation:</b> | \$20,047,352             |                |       |
| <b>Population:</b>                   | 2,900                    |                |       |
| <b>Employees:</b>                    |                          |                |       |
| <b>Full Time:</b>                    |                          |                |       |
| <b>Part Time:</b>                    | 21                       |                |       |
| <b>Salaries Paid:</b>                | \$37,913                 |                |       |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$67,903       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$23           | \$73            | \$37           |
| Revenues During FY 20:                 | \$124,490      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$119,784      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$43           | \$75            | \$47           |
| Per Capita Expenditures:               | \$41           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$4,706        | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 60.62%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$72,609       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$25           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$124,490      | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | \$0            | \$237,832       | \$0            |
| Per Capita Debt:                  | \$0            | \$54            | \$0            |
| General Obligation Debt over EAV: | 0.00%          | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | \$0            | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | \$0            | \$3             | \$0            |
| Revenues During FY 20:                  | \$0            | \$14,451        | \$0            |
| Expenditures During FY 20:              | \$0            | \$14,157        | \$0            |
| Per Capita Revenues:                    | \$0            | \$2             | \$0            |
| Per Capita Expenses:                    | \$0            | \$2             | \$0            |
| Operating Income (loss):                | \$0            | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | 0.00%          | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | \$0            | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | \$0            | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
|--------------------------------------|--|----------------|-----------|-------------------|--|--|--|-------------------|--|--|--|-----------------------|----|--|--|
| <b>Unit Name:</b>                    | <b>Mason Township Park District</b>  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Unit Code:</b>                    | 025/025/12   | <b>County:</b> | Effingham |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Fiscal Year End:</b>              | 4/30/2020  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Accounting Method:</b>            | Cash With Assets   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Appropriation or Budget:</b>      | \$30,000   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Equalized Assessed Valuation:</b> | \$1,245,000  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Population:</b>                   | 575  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Employees:</b>                    | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table> |                |           | <b>Full Time:</b> |  |  |  | <b>Part Time:</b> |  |  |  | <b>Salaries Paid:</b> | \$ |  |  |
| <b>Full Time:</b>                    |  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Part Time:</b>                    |  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Salaries Paid:</b>                | \$   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$33,615       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$58           | \$73            | \$37           |
| Revenues During FY 20:                 | \$27,596       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$30,649       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$48           | \$75            | \$47           |
| Per Capita Expenditures:               | \$53           | \$71            | \$46           |
| Revenues over/under Expenditures:      | (\$3,053)      | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 99.72%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$30,562       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$53           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$29,431       | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |       |
|--------------------------------------|-----------------------|----------------|-------|
| <b>Unit Name:</b>                    | Mattoon Park District |                |       |
| <b>Unit Code:</b>                    | 015/030/12            | <b>County:</b> | Coles |
| <b>Fiscal Year End:</b>              | 3/31/2020             |                |       |
| <b>Accounting Method:</b>            | Modified Accrual      |                |       |
| <b>Appropriation or Budget:</b>      | \$817,740             |                |       |
| <b>Equalized Assessed Valuation:</b> | \$166,199,022         |                |       |
| <b>Population:</b>                   | 15,817                |                |       |
| <b>Employees:</b>                    |                       |                |       |
| <b>Full Time:</b>                    | 1                     |                |       |
| <b>Part Time:</b>                    | 48                    |                |       |
| <b>Salaries Paid:</b>                | \$160,662             |                |       |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$198,335</b>  | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | <b>\$13</b>       | \$73            | \$37           |
| Revenues During FY 20:                 | <b>\$448,785</b>  | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | <b>\$473,202</b>  | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | <b>\$28</b>       | \$75            | \$47           |
| Per Capita Expenditures:               | <b>\$30</b>       | \$71            | \$46           |
| Revenues over/under Expenditures:      | <b>(\$24,417)</b> | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | <b>36.75%</b>     | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | <b>\$173,918</b>  | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | <b>\$11</b>       | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$0</b>     | \$15,430        | \$0            |
| Total Unreserved Funds: | <b>\$0</b>     | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$21,173</b> | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | <b>\$92,838</b> | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$485,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$31</b>      | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.29%</b>     | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |      |
|--------------------------------------|-----------------------|----------------|------|
| <b>Unit Name:</b>                    | Mc Cook Park District |                |      |
| <b>Unit Code:</b>                    | 016/430/12            | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2020             |                |      |
| <b>Accounting Method:</b>            | Cash With Assets      |                |      |
| <b>Appropriation or Budget:</b>      | \$1,129,242           |                |      |
| <b>Equalized Assessed Valuation:</b> | \$100,198,337         |                |      |
| <b>Population:</b>                   | 220                   |                |      |
| <b>Employees:</b>                    |                       |                |      |
| <b>Full Time:</b>                    |                       | 3              |      |
| <b>Part Time:</b>                    |                       | 9              |      |
| <b>Salaries Paid:</b>                | \$188,586             |                |      |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$316,126      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$1,437        | \$73            | \$37           |
| Revenues During FY 20:                 | \$441,975      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$385,653      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$2,009        | \$75            | \$47           |
| Per Capita Expenditures:               | \$1,753        | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$56,322       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 96.58%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$372,448      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$1,693        | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$78,683       | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$335,959      | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$531,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$2,414</b>   | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.53%</b>     | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                       |                |        |
|--------------------------------------|-----------------------|----------------|--------|
| <b>Unit Name:</b>                    | Medinah Park District |                |        |
| <b>Unit Code:</b>                    | 022/150/12            | <b>County:</b> | Dupage |
| <b>Fiscal Year End:</b>              | 12/31/2020            |                |        |
| <b>Accounting Method:</b>            | Modified Accrual      |                |        |
| <b>Appropriation or Budget:</b>      | \$2,337,990           |                |        |
| <b>Equalized Assessed Valuation:</b> | \$381,666,073         |                |        |
| <b>Population:</b>                   | 9,500                 |                |        |
| <b>Employees:</b>                    |                       |                |        |
| <b>Full Time:</b>                    | 7                     |                |        |
| <b>Part Time:</b>                    | 30                    |                |        |
| <b>Salaries Paid:</b>                | \$463,329             |                |        |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$1,236,638    | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | \$130          | \$152           | \$100          |
| Revenues During FY 20:                 | \$1,262,277    | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | \$1,080,986    | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | \$133          | \$240           | \$176          |
| Per Capita Expenditures:               | \$114          | \$228           | \$166          |
| Revenues over/under Expenditures:      | \$181,291      | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | 121.92%        | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | \$1,317,929    | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | \$139          | \$157           | \$100          |

##### 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:   | \$363,628      | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | \$428,879      | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$1,310,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$138</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.34%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                        |                |      |
|--------------------------------------|------------------------|----------------|------|
| <b>Unit Name:</b>                    | Memorial Park District |                |      |
| <b>Unit Code:</b>                    | 016/440/12             | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2020              |                |      |
| <b>Accounting Method:</b>            | Modified Accrual       |                |      |
| <b>Appropriation or Budget:</b>      | \$4,516,011            |                |      |
| <b>Equalized Assessed Valuation:</b> | \$538,055,848          |                |      |
| <b>Population:</b>                   | 40,000                 |                |      |
| <b>Employees:</b>                    |                        |                |      |
| <b>Full Time:</b>                    |                        | 14             |      |
| <b>Part Time:</b>                    |                        | 48             |      |
| <b>Salaries Paid:</b>                |                        | \$1,666,463    |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$1,143,189</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$29</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$3,368,530</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$3,189,963</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$84</b>        | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$80</b>        | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$178,567</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>58.18%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,855,826</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$46</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,592,368</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>(\$964,612)</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$1,593,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$40</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.00%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                |            |
|--------------------------------------|-------------------------------|----------------|------------|
| <b>Unit Name:</b>                    | <b>Memorial Park District</b> |                |            |
| <b>Unit Code:</b>                    | 095/010/12                    | <b>County:</b> | Washington |
| <b>Fiscal Year End:</b>              | 5/31/2020                     |                |            |
| <b>Accounting Method:</b>            | Cash                          |                |            |
| <b>Appropriation or Budget:</b>      | \$1,029,696                   |                |            |
| <b>Equalized Assessed Valuation:</b> | \$108,799,259                 |                |            |
| <b>Population:</b>                   | 5,000                         |                |            |
| <b>Employees:</b>                    |                               |                |            |
| <b>Full Time:</b>                    | 1                             |                |            |
| <b>Part Time:</b>                    | 32                            |                |            |
| <b>Salaries Paid:</b>                | \$82,718                      |                |            |

#### Blended Component Units

|  |
|--|
|  |
|--|

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$697,869</b>  | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | <b>\$140</b>      | \$73            | \$37           |
| Revenues During FY 20:                 | <b>\$313,563</b>  | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | <b>\$340,617</b>  | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | <b>\$63</b>       | \$75            | \$47           |
| Per Capita Expenditures:               | <b>\$68</b>       | \$71            | \$46           |
| Revenues over/under Expenditures:      | <b>(\$27,054)</b> | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | <b>196.94%</b>    | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | <b>\$670,815</b>  | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | <b>\$134</b>      | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$0</b>     | \$15,430        | \$0            |
| Total Unreserved Funds: | <b>\$0</b>     | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$0</b>       | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | <b>\$670,815</b> | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                |          |
|--------------------------------------|-------------------------------|----------------|----------|
| <b>Unit Name:</b>                    | <b>Metamora Park District</b> |                |          |
| <b>Unit Code:</b>                    | 102/015/12                    | <b>County:</b> | Woodford |
| <b>Fiscal Year End:</b>              | 6/30/2020                     |                |          |
| <b>Accounting Method:</b>            | Cash With Assets              |                |          |
| <b>Appropriation or Budget:</b>      | \$511,650                     |                |          |
| <b>Equalized Assessed Valuation:</b> | \$68,688.027                  |                |          |
| <b>Population:</b>                   | 3,713                         |                |          |
| <b>Employees:</b>                    |                               |                |          |
| <b>Full Time:</b>                    |                               |                |          |
| <b>Part Time:</b>                    | 40                            |                |          |
| <b>Salaries Paid:</b>                | \$53,469                      |                |          |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$206,780      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$56           | \$73            | \$37           |
| Revenues During FY 20:                 | \$206,574      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$197,605      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$56           | \$75            | \$47           |
| Per Capita Expenditures:               | \$53           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$8,969        | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 109.18%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$215,749      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$58           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$47,615       | \$15,430        | \$0            |
| Total Unreserved Funds: | \$163,969      | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$210,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$57</b>      | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.31%</b>     | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                 |                |           |
|--------------------------------------|---------------------------------|----------------|-----------|
| <b>Unit Name:</b>                    | <b>Midlothian Park District</b> |                |           |
| <b>Unit Code:</b>                    | 016/450/12                      | <b>County:</b> | Cook      |
| <b>Fiscal Year End:</b>              | 4/30/2020                       |                |           |
| <b>Accounting Method:</b>            | Modified Accrual                |                |           |
| <b>Appropriation or Budget:</b>      | \$14,624,307                    |                |           |
| <b>Equalized Assessed Valuation:</b> | \$196,130,538                   |                |           |
| <b>Population:</b>                   | 14,500                          |                |           |
| <b>Employees:</b>                    |                                 |                |           |
| <b>Full Time:</b>                    |                                 |                | 10        |
| <b>Part Time:</b>                    |                                 |                | 20        |
| <b>Salaries Paid:</b>                |                                 |                | \$644,604 |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$13,452,096</b>  | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$928</b>         | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$2,193,177</b>   | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$6,777,763</b>   | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$151</b>         | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$467</b>         | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>(\$4,584,586)</b> | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>133.34%</b>       | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$9,037,510</b>   | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$623</b>         | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$808,158</b>   | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$1,246,666</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$13,046,552</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$900</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>6.62%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                       |
|--------------------------------------|---------------------------------------|
| <b>Unit Name:</b>                    | <b>Milford Township Park District</b> |
| <b>Unit Code:</b>                    | 038/020/12                            |
| <b>County:</b>                       | Iroquois                              |
| <b>Fiscal Year End:</b>              | 8/31/2020                             |
| <b>Accounting Method:</b>            | Cash With Assets                      |
| <b>Appropriation or Budget:</b>      | \$447,100                             |
| <b>Equalized Assessed Valuation:</b> | \$20,310,166                          |
| <b>Population:</b>                   | 1,659                                 |
| <b>Employees:</b>                    |                                       |
| <b>Full Time:</b>                    |                                       |
| <b>Part Time:</b>                    | 20                                    |
| <b>Salaries Paid:</b>                | \$17,649                              |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$23,191       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$14           | \$73            | \$37           |
| Revenues During FY 20:                 | \$135,547      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$107,749      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$82           | \$75            | \$47           |
| Per Capita Expenditures:               | \$65           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$27,798       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 47.32%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$50,989       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$31           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,825        | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$49,165       | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                             |                |         |
|--------------------------------------|-----------------------------|----------------|---------|
| <b>Unit Name:</b>                    | Milledgeville Park District |                |         |
| <b>Unit Code:</b>                    | 008/010/12                  | <b>County:</b> | Carroll |
| <b>Fiscal Year End:</b>              | 4/30/2020                   |                |         |
| <b>Accounting Method:</b>            | Cash With Assets            |                |         |
| <b>Appropriation or Budget:</b>      | \$509,379                   |                |         |
| <b>Equalized Assessed Valuation:</b> | \$41,668,027                |                |         |
| <b>Population:</b>                   | 1,098                       |                |         |
| <b>Employees:</b>                    |                             |                |         |
| <b>Full Time:</b>                    | 1                           |                |         |
| <b>Part Time:</b>                    | 9                           |                |         |
| <b>Salaries Paid:</b>                | \$71,933                    |                |         |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$229,506      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$209          | \$73            | \$37           |
| Revenues During FY 20:                 | \$203,583      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$177,740      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$185          | \$75            | \$47           |
| Per Capita Expenditures:               | \$162          | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$25,843       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 143.66%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$255,349      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$233          | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$55,951       | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$160,747      | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$222,691</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$203</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>     | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                      |                |             |
|--------------------------------------|----------------------|----------------|-------------|
| <b>Unit Name:</b>                    | Mokena Park District |                |             |
| <b>Unit Code:</b>                    | 099/060/12           | <b>County:</b> | Will        |
| <b>Fiscal Year End:</b>              | 6/30/2020            |                |             |
| <b>Accounting Method:</b>            | Modified Accrual     |                |             |
| <b>Appropriation or Budget:</b>      | \$7,662,391          |                |             |
| <b>Equalized Assessed Valuation:</b> | \$1,055,751,655      |                |             |
| <b>Population:</b>                   | 23,000               |                |             |
| <b>Employees:</b>                    |                      |                |             |
| <b>Full Time:</b>                    |                      |                | 18          |
| <b>Part Time:</b>                    |                      |                | 78          |
| <b>Salaries Paid:</b>                |                      |                | \$1,350,991 |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$1,832,758</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$80</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$3,059,444</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$2,481,788</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$133</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$108</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$577,656</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>71.15%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,765,701</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$77</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$646,516</b>   | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$2,656,905</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$6,686,840</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$291</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.55%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$4,314,175</b> | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$188</b>       | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$871,712</b>   | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$1,015,329</b> | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$38</b>        | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$44</b>        | \$17            | \$0            |
| Operating Income (loss):                | <b>(\$143,617)</b> | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>409.17%</b>     | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$4,154,430</b> | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$181</b>       | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |          |
|--------------------------------------|-----------------------|----------------|----------|
| <b>Unit Name:</b>                    | Momence Park District |                |          |
| <b>Unit Code:</b>                    | 046/030/12            | <b>County:</b> | Kankakee |
| <b>Fiscal Year End:</b>              | 4/30/2020             |                |          |
| <b>Accounting Method:</b>            | Cash With Assets      |                |          |
| <b>Appropriation or Budget:</b>      | \$162,850             |                |          |
| <b>Equalized Assessed Valuation:</b> | \$75,129,218          |                |          |
| <b>Population:</b>                   | 3,300                 |                |          |
| <b>Employees:</b>                    |                       |                |          |
| <b>Full Time:</b>                    |                       |                |          |
| <b>Part Time:</b>                    | 7                     |                |          |
| <b>Salaries Paid:</b>                | \$99,113              |                |          |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$34,539       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$10           | \$73            | \$37           |
| Revenues During FY 20:                 | \$144,718      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$177,762      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$44           | \$75            | \$47           |
| Per Capita Expenditures:               | \$54           | \$71            | \$46           |
| Revenues over/under Expenditures:      | (\$33,044)     | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 0.84%          | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$1,495        | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$0            | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$27,661       | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | (\$14,592)     | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$59,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$18</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.08%</b>    | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                |        |
|--------------------------------------|-------------------------------|----------------|--------|
| <b>Unit Name:</b>                    | <b>Monmouth Park District</b> |                |        |
| <b>Unit Code:</b>                    | 094/010/12                    | <b>County:</b> | Warren |
| <b>Fiscal Year End:</b>              | 12/31/2020                    |                |        |
| <b>Accounting Method:</b>            | Cash With Assets              |                |        |
| <b>Appropriation or Budget:</b>      | \$979,890                     |                |        |
| <b>Equalized Assessed Valuation:</b> | \$83,210,894                  |                |        |
| <b>Population:</b>                   | 10,799                        |                |        |
| <b>Employees:</b>                    |                               |                |        |
| <b>Full Time:</b>                    | 6                             |                |        |
| <b>Part Time:</b>                    | 13                            |                |        |
| <b>Salaries Paid:</b>                | \$278,913                     |                |        |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$794,892      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$74           | \$73            | \$37           |
| Revenues During FY 20:                 | \$365,761      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$345,891      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$34           | \$75            | \$47           |
| Per Capita Expenditures:               | \$32           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$19,870       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 241.11%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$833,982      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$77           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,301,774    | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | (\$30,174)     | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$109,220</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$10</b>      | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.11%</b>     | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$357,986</b> | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$33</b>      | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$376,136</b> | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$377,969</b> | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$35</b>      | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$35</b>      | \$2             | \$0            |
| Operating Income (loss):                | <b>(\$1,833)</b> | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>94.23%</b>    | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$356,153</b> | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$33</b>      | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                             |
|--------------------------------------|-----------------------------|
| <b>Unit Name:</b>                    | <b>Morton Park District</b> |
| <b>Unit Code:</b>                    | 090/030/12                  |
| <b>County:</b>                       | Tazewell                    |
| <b>Fiscal Year End:</b>              | 3/31/2020                   |
| <b>Accounting Method:</b>            | Cash With Assets            |
| <b>Appropriation or Budget:</b>      | \$5,661,250                 |
| <b>Equalized Assessed Valuation:</b> | \$597,149,702               |
| <b>Population:</b>                   | 16,277                      |
| <b>Employees:</b>                    |                             |
| <b>Full Time:</b>                    | 8                           |
| <b>Part Time:</b>                    | 184                         |
| <b>Salaries Paid:</b>                | \$689,673                   |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$1,770,066</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$109</b>       | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$2,073,374</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$1,940,511</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$127</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$119</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$132,863</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>98.06%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,902,929</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$117</b>       | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,930,238</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$157,396</b>   | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$2,975,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$183</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.50%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                   |                |      |
|--------------------------------------|-----------------------------------|----------------|------|
| <b>Unit Name:</b>                    | <b>Morton Grove Park District</b> |                |      |
| <b>Unit Code:</b>                    | 016/460/12                        | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2020                        |                |      |
| <b>Accounting Method:</b>            | Modified Accrual                  |                |      |
| <b>Appropriation or Budget:</b>      | \$6,736,101                       |                |      |
| <b>Equalized Assessed Valuation:</b> | \$920,082,308                     |                |      |
| <b>Population:</b>                   | 23,316                            |                |      |
| <b>Employees:</b>                    |                                   |                |      |
| <b>Full Time:</b>                    | 23                                |                |      |
| <b>Part Time:</b>                    | 175                               |                |      |
| <b>Salaries Paid:</b>                | \$2,237,523                       |                |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$1,716,103</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$74</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$3,420,325</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$3,354,766</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$147</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$144</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$65,559</b>    | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>53.11%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,781,662</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$76</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,373,130</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$1,318,191</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$17,885,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$767</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>1.94%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |  |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
|--------------------------------------|--|----------------|--------|-------------------|--|--|--|-------------------|--|--|--|-----------------------|----|--|--|
| <b>Unit Name:</b>                    | Moweaqua Township Park District  |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Unit Code:</b>                    | 086/010/12   | <b>County:</b> | Shelby |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Fiscal Year End:</b>              | 3/31/2020  |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Accounting Method:</b>            | Cash   |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Appropriation or Budget:</b>      | \$88,450   |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Equalized Assessed Valuation:</b> | \$25,905.061   |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Population:</b>                   | 2,000  |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Employees:</b>                    | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table> |                |        | <b>Full Time:</b> |  |  |  | <b>Part Time:</b> |  |  |  | <b>Salaries Paid:</b> | \$ |  |  |
| <b>Full Time:</b>                    |  |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Part Time:</b>                    |  |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Salaries Paid:</b>                | \$   |                |        |                   |  |  |  |                   |  |  |  |                       |    |  |  |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$41,561       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$21           | \$73            | \$37           |
| Revenues During FY 20:                 | \$49,305       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$42,460       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$25           | \$75            | \$47           |
| Per Capita Expenditures:               | \$21           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$6,845        | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 114.00%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$48,406       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$24           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |  |                |        |
|--------------------------------------|--|----------------|--------|
| <b>Unit Name:</b>                    | <b>Mt. Hopes Funks Grove Park District</b> |                |        |
| <b>Unit Code:</b>                    | 064/045/12                                 | <b>County:</b> | McLean |
| <b>Fiscal Year End:</b>              | 4/30/2020                                  |                |        |
| <b>Accounting Method:</b>            | Modified Accrual                           |                |        |
| <b>Appropriation or Budget:</b>      | \$203,679                                  |                |        |
| <b>Equalized Assessed Valuation:</b> | \$55,894,992                               |                |        |
| <b>Population:</b>                   | 1,400                                      |                |        |
| <b>Employees:</b>                    |  |                |        |
|                                      | <b>Full Time:</b>                          |                |        |
|                                      | <b>Part Time:</b>                          | 5              |        |
|                                      | <b>Salaries Paid:</b>                      | \$83,550       |        |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$48,791</b>  | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | <b>\$35</b>      | \$73            | \$37           |
| Revenues During FY 20:                 | <b>\$194,421</b> | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | <b>\$203,679</b> | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | <b>\$139</b>     | \$75            | \$47           |
| Per Capita Expenditures:               | <b>\$145</b>     | \$71            | \$46           |
| Revenues over/under Expenditures:      | <b>(\$9,258)</b> | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | <b>19.41%</b>    | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | <b>\$39,533</b>  | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | <b>\$28</b>      | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$0</b>     | \$15,430        | \$0            |
| Total Unreserved Funds: | <b>\$0</b>     | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$0</b>         | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | <b>\$3,852,584</b> | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                            |                |      |
|--------------------------------------|----------------------------|----------------|------|
| <b>Unit Name:</b>                    | Mt. Prospect Park District |                |      |
| <b>Unit Code:</b>                    | 016/470/12                 | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2020                 |                |      |
| <b>Accounting Method:</b>            | Modified Accrual           |                |      |
| <b>Appropriation or Budget:</b>      | \$21,935,121               |                |      |
| <b>Equalized Assessed Valuation:</b> | \$1,945,499,549            |                |      |
| <b>Population:</b>                   | 57,024                     |                |      |
| <b>Employees:</b>                    |                            |                |      |
| <b>Full Time:</b>                    |                            | 53             |      |
| <b>Part Time:</b>                    |                            | 133            |      |
| <b>Salaries Paid:</b>                |                            | \$4,668,526    |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$4,648,356</b>  | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$82</b>         | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$11,113,467</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$9,918,120</b>  | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$195</b>        | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$174</b>        | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$1,195,347</b>  | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>58.92%</b>       | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$5,843,703</b>  | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$102</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,988,112</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>(\$258,345)</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$22,070,783</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$387</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.31%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                           |                |       |
|--------------------------------------|---------------------------|----------------|-------|
| <b>Unit Name:</b>                    | Mt. Pulaski Park District |                |       |
| <b>Unit Code:</b>                    | 054/030/12                | <b>County:</b> | Logan |
| <b>Fiscal Year End:</b>              | 10/31/2020                |                |       |
| <b>Accounting Method:</b>            | Cash With Assets          |                |       |
| <b>Appropriation or Budget:</b>      | \$186,206                 |                |       |
| <b>Equalized Assessed Valuation:</b> | \$370,350,582             |                |       |
| <b>Population:</b>                   | 1,464                     |                |       |
| <b>Employees:</b>                    |                           |                |       |
| <b>Full Time:</b>                    |                           |                |       |
| <b>Part Time:</b>                    | 4                         |                |       |
| <b>Salaries Paid:</b>                | \$17,354                  |                |       |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$69,180       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$47           | \$73            | \$37           |
| Revenues During FY 20:                 | \$98,877       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$118,143      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$68           | \$75            | \$47           |
| Per Capita Expenditures:               | \$81           | \$71            | \$46           |
| Revenues over/under Expenditures:      | (\$19,266)     | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 42.25%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$49,914       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$34           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$49,914       | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$340,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$232</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.09%</b>     | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                            |                |       |
|--------------------------------------|----------------------------|----------------|-------|
| <b>Unit Name:</b>                    | Mt. Sterling Park District |                |       |
| <b>Unit Code:</b>                    | 005/010/12                 | <b>County:</b> | Brown |
| <b>Fiscal Year End:</b>              | 4/30/2020                  |                |       |
| <b>Accounting Method:</b>            | Cash With Assets           |                |       |
| <b>Appropriation or Budget:</b>      | \$104,855                  |                |       |
| <b>Equalized Assessed Valuation:</b> | \$39,986,375               |                |       |
| <b>Population:</b>                   | 2,500                      |                |       |
| <b>Employees:</b>                    |                            |                |       |
| <b>Full Time:</b>                    |                            |                |       |
| <b>Part Time:</b>                    | 16                         |                |       |
| <b>Salaries Paid:</b>                | \$26,317                   |                |       |

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$67,204       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$27           | \$73            | \$37           |
| Revenues During FY 20:                 | \$69,724       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$43,514       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$28           | \$75            | \$47           |
| Per Capita Expenditures:               | \$17           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$26,210       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 175.61%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$76,414       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$31           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$76,414       | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u>    | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$27,717</b>   | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$11</b>       | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$29,872</b>   | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$58,471</b>   | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$12</b>       | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$23</b>       | \$2             | \$0            |
| Operating Income (loss):                | <b>(\$28,599)</b> | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>27.57%</b>     | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$16,118</b>   | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$6</b>        | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                |
|--------------------------------------|--------------------------------|
| <b>Unit Name:</b>                    | <b>Mundelein Park District</b> |
| <b>Unit Code:</b>                    | 049/090/12                     |
| <b>County:</b>                       | Lake                           |
| <b>Fiscal Year End:</b>              | 12/31/2020                     |
| <b>Accounting Method:</b>            | Modified Accrual               |
| <b>Appropriation or Budget:</b>      | \$12,761,089                   |
| <b>Equalized Assessed Valuation:</b> | \$1,039,586,757                |
| <b>Population:</b>                   | 37,687                         |
| <b>Employees:</b>                    |                                |
| <b>Full Time:</b>                    | 39                             |
| <b>Part Time:</b>                    | 274                            |
| <b>Salaries Paid:</b>                | \$3,697,722                    |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$4,176,089</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$111</b>       | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$8,172,469</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$7,601,648</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$217</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$202</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$570,821</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>49.56%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$3,767,399</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$100</b>       | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$706,478</b>   | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$1,833,665</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$2,805,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$74</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.27%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                  |                |         |
|--------------------------------------|----------------------------------|----------------|---------|
| <b>Unit Name:</b>                    | <b>Murphysboro Park District</b> |                |         |
| <b>Unit Code:</b>                    | 039/030/12                       | <b>County:</b> | Jackson |
| <b>Fiscal Year End:</b>              | 3/31/2020                        |                |         |
| <b>Accounting Method:</b>            | Cash With Assets                 |                |         |
| <b>Appropriation or Budget:</b>      | \$380,000                        |                |         |
| <b>Equalized Assessed Valuation:</b> | \$66,034,052                     |                |         |
| <b>Population:</b>                   | 7,757                            |                |         |
| <b>Employees:</b>                    |                                  |                |         |
| <b>Full Time:</b>                    |                                  | 2              |         |
| <b>Part Time:</b>                    |                                  | 3              |         |
| <b>Salaries Paid:</b>                |                                  | \$96,635       |         |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$912,590      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$118          | \$73            | \$37           |
| Revenues During FY 20:                 | \$379,880      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$348,376      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$49           | \$75            | \$47           |
| Per Capita Expenditures:               | \$45           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$31,504       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 271.00%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$944,094      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$122          | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$196,004      | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$64,677</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$8</b>      | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.10%</b>    | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                          |                |        |
|--------------------------------------|--------------------------|----------------|--------|
| <b>Unit Name:</b>                    | Naperville Park District |                |        |
| <b>Unit Code:</b>                    | 022/160/12               | <b>County:</b> | Dupage |
| <b>Fiscal Year End:</b>              | 12/31/2020               |                |        |
| <b>Accounting Method:</b>            | Modified Accrual         |                |        |
| <b>Appropriation or Budget:</b>      | \$45,802,852             |                |        |
| <b>Equalized Assessed Valuation:</b> | \$7,693,151,123          |                |        |
| <b>Population:</b>                   | 147,122                  |                |        |
| <b>Employees:</b>                    |                          |                |        |
| <b>Full Time:</b>                    | 104                      |                |        |
| <b>Part Time:</b>                    | 647                      |                |        |
| <b>Salaries Paid:</b>                | \$10,150,159             |                |        |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$30,111,506</b>  | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$205</b>         | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$32,951,746</b>  | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$38,280,180</b>  | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$224</b>         | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$260</b>         | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>(\$5,328,434)</b> | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>72.09%</b>        | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$27,596,412</b>  | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$188</b>         | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$9,466,455</b>  | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$17,742,395</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$32,459,360</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$221</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.37%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                      |
|--------------------------------------|----------------------|
| <b>Unit Name:</b>                    | Nauvoo Park District |
| <b>Unit Code:</b>                    | 034/055/12           |
| <b>County:</b>                       | Hancock              |
| <b>Fiscal Year End:</b>              | 5/31/2020            |
| <b>Accounting Method:</b>            | Cash                 |
| <b>Appropriation or Budget:</b>      | \$24,450             |
| <b>Equalized Assessed Valuation:</b> | \$19,968,327         |
| <b>Population:</b>                   | 1,071                |
| <b>Employees:</b>                    |                      |
| <b>Full Time:</b>                    |                      |
| <b>Part Time:</b>                    | 1                    |
| <b>Salaries Paid:</b>                | \$1,500              |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$50,919       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$48           | \$73            | \$37           |
| Revenues During FY 20:                 | \$35,886       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$34,804       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$34           | \$75            | \$47           |
| Per Capita Expenditures:               | \$32           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$1,082        | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 149.41%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$52,001       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$49           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$919          | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                     |                |            |
|--------------------------------------|---------------------|----------------|------------|
| <b>Unit Name:</b>                    | Neoga Park District |                |            |
| <b>Unit Code:</b>                    | 018/015/12          | <b>County:</b> | Cumberland |
| <b>Fiscal Year End:</b>              | 4/1/2020            |                |            |
| <b>Accounting Method:</b>            | Cash                |                |            |
| <b>Appropriation or Budget:</b>      | \$60,725            |                |            |
| <b>Equalized Assessed Valuation:</b> | \$42,215,174        |                |            |
| <b>Population:</b>                   | 3,124               |                |            |
| <b>Employees:</b>                    |                     |                |            |
| <b>Full Time:</b>                    |                     |                |            |
| <b>Part Time:</b>                    | 13                  |                |            |
| <b>Salaries Paid:</b>                | \$19,569            |                |            |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$80,305       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$26           | \$73            | \$37           |
| Revenues During FY 20:                 | \$97,721       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$60,724       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$31           | \$75            | \$47           |
| Per Capita Expenditures:               | \$19           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$36,997       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 193.17%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$117,302      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$38           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$126,276      | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |           |
|--------------------------------------|--------------------------|----------------|-----------|
| <b>Unit Name:</b>                    | New Athens Park District |                |           |
| <b>Unit Code:</b>                    | 088/050/12               | <b>County:</b> | St. Clair |
| <b>Fiscal Year End:</b>              | 4/30/2020                |                |           |
| <b>Accounting Method:</b>            | Cash                     |                |           |
| <b>Appropriation or Budget:</b>      | \$32,077                 |                |           |
| <b>Equalized Assessed Valuation:</b> | \$26,176,918             |                |           |
| <b>Population:</b>                   | 2,100                    |                |           |
| <b>Employees:</b>                    |                          |                |           |
| <b>Full Time:</b>                    | 2                        |                |           |
| <b>Part Time:</b>                    |                          |                |           |
| <b>Salaries Paid:</b>                | \$8,514                  |                |           |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$9,596        | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$5            | \$73            | \$37           |
| Revenues During FY 20:                 | \$32,391       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$32,077       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$15           | \$75            | \$47           |
| Per Capita Expenditures:               | \$15           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$314          | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 30.89%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$9,910        | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$5            | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$9,596        | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |  |
|--------------------------------------|--|
| <b>Unit Name:</b>                    | <b>New Lenox Community Park District</b> |
| <b>Unit Code:</b>                    | 099/070/12                               |
| <b>County:</b>                       | Will                                     |
| <b>Fiscal Year End:</b>              | 4/30/2020                                |
| <b>Accounting Method:</b>            | Modified Accrual                         |
| <b>Appropriation or Budget:</b>      | \$10,424,504                             |
| <b>Equalized Assessed Valuation:</b> | \$1,376,943,204                          |
| <b>Population:</b>                   | 68,000                                   |
| <b>Employees:</b>                    |  |
| <b>Full Time:</b>                    | 34                                       |
| <b>Part Time:</b>                    | 240                                      |
| <b>Salaries Paid:</b>                | \$2,814,411                              |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$1,181,262</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$17</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$5,014,573</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$4,860,839</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$74</b>        | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$71</b>        | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$153,734</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>21.63%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,051,564</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$15</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$953,887</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$145,280</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$2,290,480</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$34</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.05%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$2,292,819</b> | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$34</b>        | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$1,764,728</b> | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$1,926,355</b> | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$26</b>        | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$28</b>        | \$17            | \$0            |
| Operating Income (loss):                | <b>(\$161,627)</b> | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>113.04%</b>     | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$2,177,601</b> | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$32</b>        | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |       |
|--------------------------------------|-----------------------|----------------|-------|
| <b>Unit Name:</b>                    | Niantic Park District |                |       |
| <b>Unit Code:</b>                    | 055/030/12            | <b>County:</b> | Macon |
| <b>Fiscal Year End:</b>              | 6/30/2020             |                |       |
| <b>Accounting Method:</b>            | Cash                  |                |       |
| <b>Appropriation or Budget:</b>      | \$15,000              |                |       |
| <b>Equalized Assessed Valuation:</b> | \$35,386,685          |                |       |
| <b>Population:</b>                   | 699                   |                |       |
| <b>Employees:</b>                    |                       |                |       |
| <b>Full Time:</b>                    |                       |                |       |
| <b>Part Time:</b>                    |                       |                |       |
| <b>Salaries Paid:</b>                | \$                    |                |       |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$0            | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$0            | \$73            | \$37           |
| Revenues During FY 20:                 | \$0            | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$0            | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$0            | \$75            | \$47           |
| Per Capita Expenditures:               | \$0            | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$0            | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 0.00%          | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$0            | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$0            | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                     |                |      |
|--------------------------------------|---------------------|----------------|------|
| <b>Unit Name:</b>                    | Niles Park District |                |      |
| <b>Unit Code:</b>                    | 016/480/12          | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2020          |                |      |
| <b>Accounting Method:</b>            | Modified Accrual    |                |      |
| <b>Appropriation or Budget:</b>      | \$15,078,921        |                |      |
| <b>Equalized Assessed Valuation:</b> | \$1,170,611,188     |                |      |
| <b>Population:</b>                   | 24,510              |                |      |
| <b>Employees:</b>                    |                     |                |      |
| <b>Full Time:</b>                    | 35                  |                |      |
| <b>Part Time:</b>                    | 125                 |                |      |
| <b>Salaries Paid:</b>                | \$2,918,330         |                |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$9,585,165</b>   | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$391</b>         | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$5,842,418</b>   | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$7,039,410</b>   | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$238</b>         | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$287</b>         | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>(\$1,196,992)</b> | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>109.57%</b>       | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$7,713,303</b>   | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$315</b>         | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,913,710</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$3,781,958</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$28,361,937</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$1,157</b>      | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.27%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$13,844,073</b> | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$565</b>        | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$1,446,604</b>  | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$1,851,332</b>  | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$59</b>         | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$76</b>         | \$17            | \$0            |
| Operating Income (loss):                | <b>(\$404,728)</b>  | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>638.25%</b>      | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$11,816,037</b> | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$482</b>        | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |  |                |            |
|--------------------------------------|--|----------------|------------|
| <b>Unit Name:</b>                    | Nokomis Community Memorial Park District |                |            |
| <b>Unit Code:</b>                    | 068/020/12                               | <b>County:</b> | Montgomery |
| <b>Fiscal Year End:</b>              | 4/30/2020                                |                |            |
| <b>Accounting Method:</b>            | Cash                                     |                |            |
| <b>Appropriation or Budget:</b>      | \$194,960                                |                |            |
| <b>Equalized Assessed Valuation:</b> | \$32,597,841                             |                |            |
| <b>Population:</b>                   | 2,700                                    |                |            |
| <b>Employees:</b>                    |  |                |            |
| <b>Full Time:</b>                    | 2  |                |            |
| <b>Part Time:</b>                    | 21                                       |                |            |
| <b>Salaries Paid:</b>                | \$31,297                                 |                |            |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$85,061</b>  | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | <b>\$32</b>      | \$73            | \$37           |
| Revenues During FY 20:                 | <b>\$231,930</b> | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | <b>\$137,629</b> | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | <b>\$86</b>      | \$75            | \$47           |
| Per Capita Expenditures:               | <b>\$51</b>      | \$71            | \$46           |
| Revenues over/under Expenditures:      | <b>\$94,301</b>  | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | <b>130.32%</b>   | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | <b>\$179,362</b> | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | <b>\$66</b>      | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds:   | <b>\$179,361</b> | \$15,430        | \$0            |
| Total Unreserved Funds: | <b>\$0</b>       | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$0</b>     | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | <b>\$0</b>     | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                        |                |      |
|--------------------------------------|------------------------|----------------|------|
| <b>Unit Name:</b>                    | Norridge Park District |                |      |
| <b>Unit Code:</b>                    | 016/490/12             | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2020              |                |      |
| <b>Accounting Method:</b>            | Modified Accrual       |                |      |
| <b>Appropriation or Budget:</b>      | \$7,473,861            |                |      |
| <b>Equalized Assessed Valuation:</b> | \$621,713,005          |                |      |
| <b>Population:</b>                   | 14,984                 |                |      |
| <b>Employees:</b>                    |                        |                |      |
| <b>Full Time:</b>                    |                        | 26             |      |
| <b>Part Time:</b>                    |                        | 183            |      |
| <b>Salaries Paid:</b>                |                        | \$1,459,417    |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$2,605,659</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$174</b>       | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$2,770,140</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$2,298,017</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$185</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$153</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$472,123</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>136.98%</b>     | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$3,147,782</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$210</b>       | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,242,682</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$1,948,011</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$730,415</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$49</b>      | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.12%</b>     | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$1,215,746</b> | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$81</b>        | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$1,114,354</b> | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$935,700</b>   | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$74</b>        | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$62</b>        | \$17            | \$0            |
| Operating Income (loss):                | <b>\$178,654</b>   | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>141.01%</b>     | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$1,319,400</b> | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$88</b>        | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |      |
|--------------------------------------|--------------------------|----------------|------|
| <b>Unit Name:</b>                    | North Clay Park District |                |      |
| <b>Unit Code:</b>                    | 013/010/12               | <b>County:</b> | Clay |
| <b>Fiscal Year End:</b>              | 4/30/2020                |                |      |
| <b>Accounting Method:</b>            | Cash With Assets         |                |      |
| <b>Appropriation or Budget:</b>      | \$1,000,000              |                |      |
| <b>Equalized Assessed Valuation:</b> | \$51,317,743             |                |      |
| <b>Population:</b>                   | 5,600                    |                |      |
| <b>Employees:</b>                    |                          |                |      |
|                                      | <b>Full Time:</b>        |                |      |
|                                      | <b>Part Time:</b>        |                |      |
|                                      | <b>Salaries Paid:</b>    | \$             |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$20,137       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$4            | \$73            | \$37           |
| Revenues During FY 20:                 | \$78,632       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$69,420       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$14           | \$75            | \$47           |
| Per Capita Expenditures:               | \$12           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$9,212        | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 114.30%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$79,349       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$14           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$79,349       | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$50,000</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$9</b>      | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                           |                |       |
|--------------------------------------|---------------------------|----------------|-------|
| <b>Unit Name:</b>                    | North Scott Park District |                |       |
| <b>Unit Code:</b>                    | 085/010/12                | <b>County:</b> | Scott |
| <b>Fiscal Year End:</b>              | 6/30/2020                 |                |       |
| <b>Accounting Method:</b>            | Cash                      |                |       |
| <b>Appropriation or Budget:</b>      | \$63,974                  |                |       |
| <b>Equalized Assessed Valuation:</b> | \$24,456,953              |                |       |
| <b>Population:</b>                   | 659                       |                |       |
| <b>Employees:</b>                    |                           |                |       |
| <b>Full Time:</b>                    |                           |                |       |
| <b>Part Time:</b>                    | 1                         |                |       |
| <b>Salaries Paid:</b>                | \$900                     |                |       |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$38,125       | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$58           | \$73            | \$37           |
| Revenues During FY 20:                 | \$26,240       | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$39,185       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$40           | \$75            | \$47           |
| Per Capita Expenditures:               | \$59           | \$71            | \$46           |
| Revenues over/under Expenditures:      | (\$12,945)     | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 64.26%         | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$25,180       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$38           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                          |                |      |
|--------------------------------------|--------------------------|----------------|------|
| <b>Unit Name:</b>                    | Northbrook Park District |                |      |
| <b>Unit Code:</b>                    | 016/500/12               | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2020               |                |      |
| <b>Accounting Method:</b>            | Modified Accrual         |                |      |
| <b>Appropriation or Budget:</b>      | \$42,178,860             |                |      |
| <b>Equalized Assessed Valuation:</b> | \$3,000,974,422          |                |      |
| <b>Population:</b>                   | 33,170                   |                |      |
| <b>Employees:</b>                    |                          |                |      |
| <b>Full Time:</b>                    |                          | 61             |      |
| <b>Part Time:</b>                    |                          | 65             |      |
| <b>Salaries Paid:</b>                |                          | \$5,609,541    |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>        | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$27,799,235</b>   | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$838</b>          | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$16,582,593</b>   | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$32,024,247</b>   | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$500</b>          | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$965</b>          | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>(\$15,441,654)</b> | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>57.76%</b>         | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$18,496,357</b>   | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$558</b>          | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,484,887</b>  | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$16,125,315</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$11,615,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$350</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.39%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                          |                |      |
|--------------------------------------|--------------------------|----------------|------|
| <b>Unit Name:</b>                    | Northfield Park District |                |      |
| <b>Unit Code:</b>                    | 016/510/12               | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 6/30/2020                |                |      |
| <b>Accounting Method:</b>            | Modified Accrual         |                |      |
| <b>Appropriation or Budget:</b>      | \$3,802,629              |                |      |
| <b>Equalized Assessed Valuation:</b> | \$510,846,858            |                |      |
| <b>Population:</b>                   | 5,500                    |                |      |
| <b>Employees:</b>                    |                          |                |      |
| <b>Full Time:</b>                    | 7                        |                |      |
| <b>Part Time:</b>                    | 46                       |                |      |
| <b>Salaries Paid:</b>                | \$828,115                |                |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$763,427</b>   | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$139</b>       | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$2,070,703</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$1,789,401</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$376</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$325</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$281,302</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>46.11%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$825,069</b>   | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$150</b>       | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$352,230</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$579,985</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$1,466,668</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$267</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.00%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                |
|--------------------------------------|--------------------------------|
| <b>Unit Name:</b>                    | <b>Oak Brook Park District</b> |
| <b>Unit Code:</b>                    | 022/170/12                     |
| <b>County:</b>                       | Dupage                         |
| <b>Fiscal Year End:</b>              | 4/30/2020                      |
| <b>Accounting Method:</b>            | Modified Accrual               |
| <b>Appropriation or Budget:</b>      | \$12,900,226                   |
| <b>Equalized Assessed Valuation:</b> | \$1,588,813,755                |
| <b>Population:</b>                   | 8,077                          |
| <b>Employees:</b>                    |                                |
| <b>Full Time:</b>                    | 34                             |
| <b>Part Time:</b>                    | 370                            |
| <b>Salaries Paid:</b>                | \$4,338,452                    |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$3,861,121</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$478</b>       | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$7,315,946</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$6,929,004</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$906</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$858</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$386,942</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>56.99%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$3,949,127</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$489</b>       | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$407,607</b>   | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$2,588,861</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$19,167,544</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$2,373</b>      | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>1.15%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$2,075,660</b> | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$257</b>       | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$1,774,108</b> | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$1,606,503</b> | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$220</b>       | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$199</b>       | \$17            | \$0            |
| Operating Income (loss):                | <b>\$167,605</b>   | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>139.64%</b>     | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$2,243,265</b> | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$278</b>       | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                 |                |      |
|--------------------------------------|---------------------------------|----------------|------|
| <b>Unit Name:</b>                    | <b>Oak Forest Park District</b> |                |      |
| <b>Unit Code:</b>                    | 016/520/12                      | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2020                      |                |      |
| <b>Accounting Method:</b>            | Modified Accrual                |                |      |
| <b>Appropriation or Budget:</b>      | \$5,804,850                     |                |      |
| <b>Equalized Assessed Valuation:</b> | \$405,694,689                   |                |      |
| <b>Population:</b>                   | 27,962                          |                |      |
| <b>Employees:</b>                    |                                 |                |      |
| <b>Full Time:</b>                    |                                 | 10             |      |
| <b>Part Time:</b>                    |                                 | 72             |      |
| <b>Salaries Paid:</b>                |                                 | \$918,508      |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$820,026</b>   | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$29</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$1,882,537</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$1,682,255</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$67</b>        | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$60</b>        | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$200,282</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>60.65%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,020,308</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$36</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$2,106,436</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$84,702</b>    | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$1,486,768</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$53</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.27%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                        |                |      |
|--------------------------------------|------------------------|----------------|------|
| <b>Unit Name:</b>                    | Oak Lawn Park District |                |      |
| <b>Unit Code:</b>                    | 016/530/12             | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2020              |                |      |
| <b>Accounting Method:</b>            | Modified Accrual       |                |      |
| <b>Appropriation or Budget:</b>      | \$14,677,831           |                |      |
| <b>Equalized Assessed Valuation:</b> | \$1,142,338,208        |                |      |
| <b>Population:</b>                   | 56,022                 |                |      |
| <b>Employees:</b>                    |                        |                |      |
| <b>Full Time:</b>                    | 61                     |                |      |
| <b>Part Time:</b>                    | 441                    |                |      |
| <b>Salaries Paid:</b>                | \$5,446,531            |                |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$2,646,961</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$47</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$7,762,380</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$7,312,657</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$139</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$131</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$449,723</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>36.54%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$2,671,684</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$48</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$687,196</b>   | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>(\$948,195)</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$2,081,615</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$37</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.18%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$13,890,896</b> | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$248</b>        | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$3,265,822</b>  | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$3,571,190</b>  | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$58</b>         | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$64</b>         | \$17            | \$0            |
| Operating Income (loss):                | <b>(\$305,368)</b>  | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>376.22%</b>      | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$13,435,528</b> | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$240</b>        | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                               |                |      |
|--------------------------------------|-------------------------------|----------------|------|
| <b>Unit Name:</b>                    | <b>Oak Park Park District</b> |                |      |
| <b>Unit Code:</b>                    | 016/540/12                    | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2020                    |                |      |
| <b>Accounting Method:</b>            | Modified Accrual              |                |      |
| <b>Appropriation or Budget:</b>      | \$20,688,219                  |                |      |
| <b>Equalized Assessed Valuation:</b> | \$1,692,471,417               |                |      |
| <b>Population:</b>                   | 52,233                        |                |      |
| <b>Employees:</b>                    |                               |                |      |
| <b>Full Time:</b>                    |                               | 51             |      |
| <b>Part Time:</b>                    |                               | 432            |      |
| <b>Salaries Paid:</b>                |                               | \$4,881,681    |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$8,558,311</b>  | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$164</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$13,961,980</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$11,371,962</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$267</b>        | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$218</b>        | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$2,590,018</b>  | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>76.95%</b>       | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$8,751,279</b>  | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$168</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,368,234</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$8,100,918</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$20,192,723</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$387</b>        | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.00%</b>        | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                                       |                |        |
|--------------------------------------|---------------------------------------|----------------|--------|
| <b>Unit Name:</b>                    | <b>Oakbrook Terrace Park District</b> |                |        |
| <b>Unit Code:</b>                    | 022/180/12                            | <b>County:</b> | Dupage |
| <b>Fiscal Year End:</b>              | 4/30/2020                             |                |        |
| <b>Accounting Method:</b>            | Modified Accrual                      |                |        |
| <b>Appropriation or Budget:</b>      | \$2,579,288                           |                |        |
| <b>Equalized Assessed Valuation:</b> | \$354,157,623                         |                |        |
| <b>Population:</b>                   | 2,158                                 |                |        |
| <b>Employees:</b>                    |                                       |                |        |
| <b>Full Time:</b>                    | 8                                     |                |        |
| <b>Part Time:</b>                    | 61                                    |                |        |
| <b>Salaries Paid:</b>                | \$605,378                             |                |        |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$917,615</b>   | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$425</b>       | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$1,368,161</b> | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$1,187,946</b> | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$634</b>       | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$550</b>       | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$180,215</b>   | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>92.41%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,097,830</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$509</b>       | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$3,067,212</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$787,550</b>   | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$1,526,927</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$708</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.36%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                     |                |            |
|--------------------------------------|---------------------|----------------|------------|
| <b>Unit Name:</b>                    | Odell Park District |                |            |
| <b>Unit Code:</b>                    | 053/010/12          | <b>County:</b> | Livingston |
| <b>Fiscal Year End:</b>              | 12/31/2020          |                |            |
| <b>Accounting Method:</b>            | Cash With Assets    |                |            |
| <b>Appropriation or Budget:</b>      | \$86,013            |                |            |
| <b>Equalized Assessed Valuation:</b> | \$47,776,794        |                |            |
| <b>Population:</b>                   | 1,182               |                |            |
| <b>Employees:</b>                    |                     |                |            |
| <b>Full Time:</b>                    |                     |                |            |
| <b>Part Time:</b>                    | 19                  |                |            |
| <b>Salaries Paid:</b>                | \$35,537            |                |            |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | \$236,444      | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | \$200          | \$73            | \$37           |
| Revenues During FY 20:                 | \$101,976      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$77,590       | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$86           | \$75            | \$47           |
| Per Capita Expenditures:               | \$66           | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$24,386       | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 336.16%        | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$260,830      | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$221          | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$236,444      | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$0            | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | \$0            | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$0</b>     | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$0</b>     | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.00%</b>   | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                              |                |      |
|--------------------------------------|------------------------------|----------------|------|
| <b>Unit Name:</b>                    | Olympia Fields Park District |                |      |
| <b>Unit Code:</b>                    | 016/550/12                   | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2020                    |                |      |
| <b>Accounting Method:</b>            | Modified Accrual             |                |      |
| <b>Appropriation or Budget:</b>      | \$1,415,528                  |                |      |
| <b>Equalized Assessed Valuation:</b> | \$125,533,696                |                |      |
| <b>Population:</b>                   | 4,988                        |                |      |
| <b>Employees:</b>                    |                              |                |      |
| <b>Full Time:</b>                    |                              | 3              |      |
| <b>Part Time:</b>                    |                              | 2              |      |
| <b>Salaries Paid:</b>                | \$226,227                    |                |      |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | (\$144,960)    | \$178,558       | \$71,451       |
| Per Capita Beginning Fund Balance:     | (\$29)         | \$73            | \$37           |
| Revenues During FY 20:                 | \$837,731      | \$215,715       | \$135,620      |
| Expenditures During FY 20:             | \$632,965      | \$213,789       | \$124,060      |
| Per Capita Revenues:                   | \$168          | \$75            | \$47           |
| Per Capita Expenditures:               | \$127          | \$71            | \$46           |
| Revenues over/under Expenditures:      | \$204,766      | \$1,926         | \$6,290        |
| Ratio of Fund Balance to Expenditures: | 9.45%          | 137.93%         | 85.77%         |
| Ending Fund Balance for FY 20:         | \$59,806       | \$185,471       | \$86,470       |
| Per Capita Ending Fund Balance:        | \$12           | \$79            | \$38           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$0            | \$15,430        | \$0            |
| Total Unreserved Funds: | \$0            | \$51,003        | \$0            |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$197,334      | \$101,221       | \$0            |
| Total Unrestricted Net Assets: | (\$437,079)    | \$29,259        | \$0            |

# FISCAL YEAR 2020



**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 20:       | <b>\$2,418,785</b> | \$237,832       | \$0            |
| Per Capita Debt:                  | <b>\$485</b>       | \$54            | \$0            |
| General Obligation Debt over EAV: | <b>0.76%</b>       | 0.10%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$24,122        | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$3             | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$14,451        | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$14,157        | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$2             | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$2             | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | \$294           | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 2.64%           | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$24,595        | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$3             | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                             |
|--------------------------------------|-----------------------------|
| <b>Unit Name:</b>                    | <b>Oregon Park District</b> |
| <b>Unit Code:</b>                    | 071/020/12                  |
| <b>County:</b>                       | Ogle                        |
| <b>Fiscal Year End:</b>              | 12/31/2020                  |
| <b>Accounting Method:</b>            | Cash With Assets            |
| <b>Appropriation or Budget:</b>      | \$5,607,987                 |
| <b>Equalized Assessed Valuation:</b> | \$642,626,269               |
| <b>Population:</b>                   | 3,518                       |
| <b>Employees:</b>                    |                             |
| <b>Full Time:</b>                    | 13                          |
| <b>Part Time:</b>                    | 94                          |
| <b>Salaries Paid:</b>                | \$1,008,265                 |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$1,605,460</b>   | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$456</b>         | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$1,749,500</b>   | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$3,199,630</b>   | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$497</b>         | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$910</b>         | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>(\$1,450,130)</b> | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>48.61%</b>        | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$1,555,382</b>   | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$442</b>         | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$1,143,608</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$561,267</b>   | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$35,827</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$10</b>     | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |

# FISCAL YEAR 2020



**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

|                                      |                          |                |         |
|--------------------------------------|--------------------------|----------------|---------|
| <b>Unit Name:</b>                    | Oswegoland Park District |                |         |
| <b>Unit Code:</b>                    | 047/010/12               | <b>County:</b> | Kendall |
| <b>Fiscal Year End:</b>              | 12/31/2020               |                |         |
| <b>Accounting Method:</b>            | Modified Accrual         |                |         |
| <b>Appropriation or Budget:</b>      | \$14,903,194             |                |         |
| <b>Equalized Assessed Valuation:</b> | \$1,561,632,771          |                |         |
| <b>Population:</b>                   | 59,000                   |                |         |
| <b>Employees:</b>                    |                          |                |         |
| <b>Full Time:</b>                    | 47                       |                |         |
| <b>Part Time:</b>                    | 335                      |                |         |
| <b>Salaries Paid:</b>                | \$3,959,184              |                |         |

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 20:      | <b>\$10,289,599</b> | \$3,973,982     | \$2,262,732    |
| Per Capita Beginning Fund Balance:     | <b>\$174</b>        | \$152           | \$100          |
| Revenues During FY 20:                 | <b>\$8,988,906</b>  | \$6,304,418     | \$3,420,325    |
| Expenditures During FY 20:             | <b>\$7,794,517</b>  | \$6,038,818     | \$3,450,368    |
| Per Capita Revenues:                   | <b>\$152</b>        | \$240           | \$176          |
| Per Capita Expenditures:               | <b>\$132</b>        | \$228           | \$166          |
| Revenues over/under Expenditures:      | <b>\$1,194,389</b>  | \$265,600       | \$209,208      |
| Ratio of Fund Balance to Expenditures: | <b>147.33%</b>      | 71.96%          | 65.25%         |
| Ending Fund Balance for FY 20:         | <b>\$11,483,988</b> | \$3,907,356     | \$2,282,797    |
| Per Capita Ending Fund Balance:        | <b>\$195</b>        | \$157           | \$100          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$5,000,161</b> | \$1,805,134     | \$953,096      |
| Total Unrestricted Net Assets: | <b>\$7,634,124</b> | \$2,386,132     | \$1,408,791    |

# FISCAL YEAR 2020



**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 20:       | <b>\$8,470,000</b> | \$8,424,385     | \$4,628,059    |
| Per Capita Debt:                  | <b>\$144</b>       | \$310           | \$210          |
| General Obligation Debt over EAV: | <b>0.54%</b>       | 0.53%           | 0.33%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 20:  | <b>\$0</b>     | \$1,147,230     | \$0            |
| Per Capita Beginning Retained Earnings  | <b>\$0</b>     | \$42            | \$0            |
| Revenues During FY 20:                  | <b>\$0</b>     | \$395,449       | \$0            |
| Expenditures During FY 20:              | <b>\$0</b>     | \$428,604       | \$0            |
| Per Capita Revenues:                    | <b>\$0</b>     | \$17            | \$0            |
| Per Capita Expenses:                    | <b>\$0</b>     | \$17            | \$0            |
| Operating Income (loss):                | <b>\$0</b>     | (\$33,155)      | \$0            |
| Ratio of Retained Earnings to Expenses: | <b>0.00%</b>   | 68.75%          | 0.00%          |
| Ending Retained Earnings for FY 20:     | <b>\$0</b>     | \$1,040,668     | \$0            |
| Per Capita Ending Retained Earnings:    | <b>\$0</b>     | \$39            | \$0            |