

# FISCAL YEAR 2021



**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>	Macomb Park District		
<b>Unit Code:</b>	062/020/12	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$2,824,916		
<b>Equalized Assessed Valuation:</b>	\$168,345,396		
<b>Population:</b>	17,658		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$470,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$455,395	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$26	\$153	\$98
Revenues During FY 21:	\$906,667	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$833,215	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$51	\$236	\$178
Per Capita Expenditures:	\$47	\$212	\$156
Revenues over/under Expenditures:	\$73,452	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	63.47%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$528,847	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$30	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$900,769	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$57,788	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$1,857,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$105</b>	\$317	\$191
General Obligation Debt over EAV:	<b>1.10%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



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## 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>	Manhattan Park District		
<b>Unit Code:</b>	099/055/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,950,399		
<b>Equalized Assessed Valuation:</b>	\$350,502,547		
<b>Population:</b>	11,885		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$576,293		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$341,674	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$29	\$153	\$98
Revenues During FY 21:	\$1,525,439	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,238,779	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$128	\$236	\$178
Per Capita Expenditures:	\$104	\$212	\$156
Revenues over/under Expenditures:	\$286,660	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	38.56%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$477,634	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$40	\$179	\$120

##### 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:	\$123,240	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$461,315	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$3,323,054</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$280</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.95%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$883,699		
<b>Equalized Assessed Valuation:</b>	\$141,416,994		
<b>Population:</b>	7,593		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$111,712		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$269,952	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$36	\$79	\$35
Revenues During FY 21:	\$443,726	\$221,149	\$136,493
Expenditures During FY 21:	\$363,879	\$191,640	\$128,273
Per Capita Revenues:	\$58	\$82	\$47
Per Capita Expenditures:	\$48	\$68	\$40
Revenues over/under Expenditures:	\$79,847	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	142.67%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$519,154	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$68	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$373,032	\$106,183	\$0
Total Unrestricted Net Assets:	\$29,106	\$63,426	\$0

# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$2,430,219</b>	\$195,222	\$0
Per Capita Debt:	<b>\$320</b>	\$55	\$0
General Obligation Debt over EAV:	<b>1.64%</b>	0.13%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



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## 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>	Marion Park District		
<b>Unit Code:</b>	100/020/12	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,372,836		
<b>Equalized Assessed Valuation:</b>	\$344,585,548		
<b>Population:</b>	17,193		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$422,657		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$450,869	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$26	\$153	\$98
Revenues During FY 21:	\$1,109,997	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,062,988	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$65	\$236	\$178
Per Capita Expenditures:	\$62	\$212	\$156
Revenues over/under Expenditures:	\$47,009	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	43.48%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$462,178	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$27	\$179	\$120

##### 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	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$279,170	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$770,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$45</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.22%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$30,487</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$2</b>	\$38	\$0
Revenues During FY 21:	<b>\$18,069</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$43,311</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$1</b>	\$18	\$0
Per Capita Expenses:	<b>\$3</b>	\$15	\$0
Operating Income (loss):	<b>(\$25,242)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>94.20%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$40,799</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$2</b>	\$38	\$0



# FISCAL YEAR 2021



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## 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>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$702,500		
<b>Equalized Assessed Valuation:</b>	\$122,906,276		
<b>Population:</b>	62,000		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$221,585		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,644	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$0	\$79	\$35
Revenues During FY 21:	\$552,827	\$221,149	\$136,493
Expenditures During FY 21:	\$502,544	\$191,640	\$128,273
Per Capita Revenues:	\$9	\$82	\$47
Per Capita Expenditures:	\$8	\$68	\$40
Revenues over/under Expenditures:	\$50,283	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	10.93%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$54,927	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$1	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,525	\$30,736	\$0
Total Unreserved Funds:	\$20,403	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$176,060</b>	\$195,222	\$0
Per Capita Debt:	<b>\$3</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.14%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>Marrowbone Twp Park District</b>		
<b>Unit Code:</b>	070/010/12	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$130,050		
<b>Equalized Assessed Valuation:</b>	\$27,061,935		
<b>Population:</b>	1,239		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$19,981		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$96,004</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$79	\$35
Revenues During FY 21:	<b>\$68,083</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$50,270</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$55</b>	\$82	\$47
Per Capita Expenditures:	<b>\$41</b>	\$68	\$40
Revenues over/under Expenditures:	<b>\$17,813</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>226.41%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$113,817</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$92</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$113,817</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



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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>	3/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$156,250		
<b>Equalized Assessed Valuation:</b>	\$20,047,352		
<b>Population:</b>	2,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$21,001		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$72,609	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$25	\$79	\$35
Revenues During FY 21:	\$87,789	\$221,149	\$136,493
Expenditures During FY 21:	\$76,404	\$191,640	\$128,273
Per Capita Revenues:	\$30	\$82	\$47
Per Capita Expenditures:	\$26	\$68	\$40
Revenues over/under Expenditures:	\$11,385	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	109.93%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$83,994	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$29	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$87,790	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/30/2021
<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>	
<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 21:	\$30,562	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$53	\$79	\$35
Revenues During FY 21:	\$27,784	\$221,149	\$136,493
Expenditures During FY 21:	\$25,803	\$191,640	\$128,273
Per Capita Revenues:	\$48	\$82	\$47
Per Capita Expenditures:	\$45	\$68	\$40
Revenues over/under Expenditures:	\$1,981	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	126.12%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$32,543	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$57	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$31,411	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0



# FISCAL YEAR 2021



**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>	3/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$720,169		
<b>Equalized Assessed Valuation:</b>	\$174,686,988		
<b>Population:</b>	15,817		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$66,593		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$173,918	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$11	\$79	\$35
Revenues During FY 21:	\$352,820	\$221,149	\$136,493
Expenditures During FY 21:	\$243,640	\$191,640	\$128,273
Per Capita Revenues:	\$22	\$82	\$47
Per Capita Expenditures:	\$15	\$68	\$40
Revenues over/under Expenditures:	\$109,180	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	116.20%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$283,098	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$18	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,236	\$106,183	\$0
Total Unrestricted Net Assets:	\$44,036	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$330,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$21</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.19%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>Mc Cook Park District</b>		
<b>Unit Code:</b>	016/430/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$988,676		
<b>Equalized Assessed Valuation:</b>	\$129,148,856		
<b>Population:</b>	220		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		8	
<b>Salaries Paid:</b>	\$206,512		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$372,448	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$1,693	\$79	\$35
Revenues During FY 21:	\$493,613	\$221,149	\$136,493
Expenditures During FY 21:	\$418,523	\$191,640	\$128,273
Per Capita Revenues:	\$2,244	\$82	\$47
Per Capita Expenditures:	\$1,902	\$68	\$40
Revenues over/under Expenditures:	\$75,090	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	107.90%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$451,588	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$2,053	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,214	\$106,183	\$0
Total Unrestricted Net Assets:	\$451,588	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$521,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$2,368</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.40%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,465,757		
<b>Equalized Assessed Valuation:</b>	\$390,138,851		
<b>Population:</b>	9,500		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$491,326		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,317,929	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$139	\$153	\$98
Revenues During FY 21:	\$1,577,145	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$1,098,966	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$166	\$236	\$178
Per Capita Expenditures:	\$116	\$212	\$156
Revenues over/under Expenditures:	\$478,179	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	147.06%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$1,616,108	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$170	\$179	\$120

##### 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:	\$444,845	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$878,782	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$1,672,457</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$176</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.31%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,671,477		
<b>Equalized Assessed Valuation:</b>	\$686,441,425		
<b>Population:</b>	40,000		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	64		
<b>Salaries Paid:</b>	\$1,632,005		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,855,826	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$46	\$153	\$98
Revenues During FY 21:	\$3,033,719	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$2,140,294	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$76	\$236	\$178
Per Capita Expenditures:	\$54	\$212	\$156
Revenues over/under Expenditures:	\$893,425	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	129.13%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$2,763,751	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$69	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,002,822	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	(\$415,390)	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$1,309,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$33</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0



# FISCAL YEAR 2021



**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>	Memorial Park District		
<b>Unit Code:</b>	095/010/12	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	5/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,173,556		
<b>Equalized Assessed Valuation:</b>	\$112,369,659		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$62,449		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$670,815</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$134</b>	\$79	\$35
Revenues During FY 21:	<b>\$313,877</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$272,624</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$63</b>	\$82	\$47
Per Capita Expenditures:	<b>\$55</b>	\$68	\$40
Revenues over/under Expenditures:	<b>\$41,253</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>261.19%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$712,068</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$142</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$0</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$712,068</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	Metamora Park District		
<b>Unit Code:</b>	102/015/12	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$316,685		
<b>Equalized Assessed Valuation:</b>	\$69,681,079		
<b>Population:</b>	3,904		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$49,521		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$215,749	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$55	\$79	\$35
Revenues During FY 21:	\$471,169	\$221,149	\$136,493
Expenditures During FY 21:	\$186,615	\$191,640	\$128,273
Per Capita Revenues:	\$121	\$82	\$47
Per Capita Expenditures:	\$48	\$68	\$40
Revenues over/under Expenditures:	\$284,554	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	268.09%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$500,303	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$128	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,526	\$30,736	\$0
Total Unreserved Funds:	\$434,566	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$397,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$102</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.57%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	Midlothian Park District		
<b>Unit Code:</b>	016/450/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,917,494		
<b>Equalized Assessed Valuation:</b>	\$226,293,454		
<b>Population:</b>	14,500		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$745,093		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$9,037,510</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$623</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,488,271</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$8,774,444</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$103</b>	\$236	\$178
Per Capita Expenditures:	<b>\$605</b>	\$212	\$156
Revenues over/under Expenditures:	<b>(\$7,286,173)</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>21.95%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$1,926,337</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$133</b>	\$179	\$120

##### 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>\$714,103</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$1,087,821</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$13,321,050</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$919</b>	\$317	\$191
General Obligation Debt over EAV:	<b>5.60%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	8/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$368,750		
<b>Equalized Assessed Valuation:</b>	\$22,339,772		
<b>Population:</b>	1,659		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$21,252		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$51,166</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$79	\$35
Revenues During FY 21:	<b>\$251,559</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$247,578</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$152</b>	\$82	\$47
Per Capita Expenditures:	<b>\$149</b>	\$68	\$40
Revenues over/under Expenditures:	<b>\$3,981</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>22.27%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$55,147</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$33</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$0</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$55,148</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0



# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$773,971		
<b>Equalized Assessed Valuation:</b>	\$44,116,621		
<b>Population:</b>	1,098		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$64,386		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$255,349	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$233	\$79	\$35
Revenues During FY 21:	\$192,060	\$221,149	\$136,493
Expenditures During FY 21:	\$175,380	\$191,640	\$128,273
Per Capita Revenues:	\$175	\$82	\$47
Per Capita Expenditures:	\$160	\$68	\$40
Revenues over/under Expenditures:	\$16,680	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	155.11%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$272,029	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$248	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,667	\$106,183	\$0
Total Unrestricted Net Assets:	\$158,487	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$197,102</b>	\$195,222	\$0
Per Capita Debt:	<b>\$180</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,151,948		
<b>Equalized Assessed Valuation:</b>	\$1,087,525,973		
<b>Population:</b>	23,000		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	91		
<b>Salaries Paid:</b>	\$1,204,265		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,765,701</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$153	\$98
Revenues During FY 21:	<b>\$3,098,925</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$2,466,802</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$135</b>	\$236	\$178
Per Capita Expenditures:	<b>\$107</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$632,123</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>70.74%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$1,744,977</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$76</b>	\$179	\$120

##### 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>\$648,114</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,993,881</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$6,016,304</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$262</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.49%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$4,154,430</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$181</b>	\$38	\$0
Revenues During FY 21:	<b>\$632,778</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$799,433</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$28</b>	\$18	\$0
Per Capita Expenses:	<b>\$35</b>	\$15	\$0
Operating Income (loss):	<b>(\$166,655)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>493.82%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$3,947,775</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$172</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$162,850		
<b>Equalized Assessed Valuation:</b>	\$77,838,036		
<b>Population:</b>	3,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$77,124		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,495	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$0	\$79	\$35
Revenues During FY 21:	\$144,049	\$221,149	\$136,493
Expenditures During FY 21:	\$136,630	\$191,640	\$128,273
Per Capita Revenues:	\$44	\$82	\$47
Per Capita Expenditures:	\$41	\$68	\$40
Revenues over/under Expenditures:	\$7,419	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	6.52%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$8,914	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$3	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,671	\$106,183	\$0
Total Unrestricted Net Assets:	(\$7,798)	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$52,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$16</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.07%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	Monmouth Park District		
<b>Unit Code:</b>	094/010/12	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,878,110		
<b>Equalized Assessed Valuation:</b>	\$83,089,196		
<b>Population:</b>	10,799		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$332,305		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$833,982	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$77	\$79	\$35
Revenues During FY 21:	\$587,457	\$221,149	\$136,493
Expenditures During FY 21:	\$446,322	\$191,640	\$128,273
Per Capita Revenues:	\$54	\$82	\$47
Per Capita Expenditures:	\$41	\$68	\$40
Revenues over/under Expenditures:	\$141,135	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	222.90%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$994,835	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$92	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,269,171	\$106,183	\$0
Total Unrestricted Net Assets:	(\$22,673)	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$520,376</b>	\$195,222	\$0
Per Capita Debt:	<b>\$48</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.61%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$356,153</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$33</b>	\$4	\$0
Revenues During FY 21:	<b>\$406,449</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$454,461</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$38</b>	\$2	\$0
Per Capita Expenses:	<b>\$42</b>	\$2	\$0
Operating Income (loss):	<b>(\$48,012)</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>72.24%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$328,306</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$30</b>	\$4	\$0



# FISCAL YEAR 2021



**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>	Morton Park District		
<b>Unit Code:</b>	090/030/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	3/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,637,522		
<b>Equalized Assessed Valuation:</b>	\$602,271,871		
<b>Population:</b>	17,117		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	96		
<b>Salaries Paid:</b>	\$556,497		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,902,929</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$111</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,680,893</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,552,187</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$98</b>	\$236	\$178
Per Capita Expenditures:	<b>\$91</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$128,706</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>130.89%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$2,031,635</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$119</b>	\$179	\$120

##### 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>\$1,882,154</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$491,121</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$2,942,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$172</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.49%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,098,600		
<b>Equalized Assessed Valuation:</b>	\$933,619,672		
<b>Population:</b>	22,469		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	176		
<b>Salaries Paid:</b>	\$1,966,226		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,781,662</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$153	\$98
Revenues During FY 21:	<b>\$5,149,207</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$3,832,393</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$229</b>	\$236	\$178
Per Capita Expenditures:	<b>\$171</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,316,814</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>57.84%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$2,216,556</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$99</b>	\$179	\$120

##### 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>\$1,546,199</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,637,300</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$17,517,233</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$780</b>	\$317	\$191
General Obligation Debt over EAV:	<b>1.88%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	3/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$70,500		
<b>Equalized Assessed Valuation:</b>	\$27,441,486		
<b>Population:</b>	2,000		
<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 21:	\$48,406	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$24	\$79	\$35
Revenues During FY 21:	\$38,732	\$221,149	\$136,493
Expenditures During FY 21:	\$34,367	\$191,640	\$128,273
Per Capita Revenues:	\$19	\$82	\$47
Per Capita Expenditures:	\$17	\$68	\$40
Revenues over/under Expenditures:	\$4,365	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	153.55%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$52,771	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$26	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$146,336		
<b>Equalized Assessed Valuation:</b>	\$57,863,628		
<b>Population:</b>	1,400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$70,686	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$39,533</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$79	\$35
Revenues During FY 21:	<b>\$193,246</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$146,336</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$138</b>	\$82	\$47
Per Capita Expenditures:	<b>\$105</b>	\$68	\$40
Revenues over/under Expenditures:	<b>\$46,910</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>59.07%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$86,443</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$62</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$0</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$3,906,931</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0



# FISCAL YEAR 2021



**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>Mt. Prospect Park District</b>		
<b>Unit Code:</b>	016/470/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,660,975		
<b>Equalized Assessed Valuation:</b>	\$1,975,432,038		
<b>Population:</b>	56,852		
<b>Employees:</b>			
<b>Full Time:</b>	53		
<b>Part Time:</b>	177		
<b>Salaries Paid:</b>	\$4,958,680		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$5,843,703</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$153	\$98
Revenues During FY 21:	<b>\$13,352,655</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$10,622,367</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$235</b>	\$236	\$178
Per Capita Expenditures:	<b>\$187</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$2,730,288</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>80.72%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$8,573,991</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$151</b>	\$179	\$120

##### 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>\$6,161,331</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,203,634</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$17,595,163</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$309</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.31%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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. Pulaski Park District</b>		
<b>Unit Code:</b>	054/030/12	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	10/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$296,860		
<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>	\$13,961		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$49,914	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$34	\$79	\$35
Revenues During FY 21:	\$259,260	\$221,149	\$136,493
Expenditures During FY 21:	\$220,788	\$191,640	\$128,273
Per Capita Revenues:	\$177	\$82	\$47
Per Capita Expenditures:	\$151	\$68	\$40
Revenues over/under Expenditures:	\$38,472	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	40.03%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$88,386	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$60	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$88,384	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$220,000</b>	\$195,222	\$0
Per Capita Debt:	<b>\$150</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.06%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$77,685		
<b>Equalized Assessed Valuation:</b>	\$41,774,229		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$7,467		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$76,414	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$31	\$79	\$35
Revenues During FY 21:	\$72,256	\$221,149	\$136,493
Expenditures During FY 21:	\$58,348	\$191,640	\$128,273
Per Capita Revenues:	\$29	\$82	\$47
Per Capita Expenditures:	\$23	\$68	\$40
Revenues over/under Expenditures:	\$13,908	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	154.80%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$90,322	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$36	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$90,322	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$16,118</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$6</b>	\$4	\$0
Revenues During FY 21:	<b>\$107</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$7,440</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$3</b>	\$2	\$0
Operating Income (loss):	<b>(\$7,333)</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>118.08%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$8,785</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$4</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	Mundelein Park District		
<b>Unit Code:</b>	049/090/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,263,725		
<b>Equalized Assessed Valuation:</b>	\$1,052,808,528		
<b>Population:</b>	31,560		
<b>Employees:</b>			
<b>Full Time:</b>	43		
<b>Part Time:</b>	346		
<b>Salaries Paid:</b>	\$4,297,724		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$3,767,399</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$153	\$98
Revenues During FY 21:	<b>\$10,530,975</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$9,058,780</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$334</b>	\$236	\$178
Per Capita Expenditures:	<b>\$287</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$1,472,195</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>52.56%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$4,761,668</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$151</b>	\$179	\$120

##### 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>\$742,489</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$3,476,957</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$2,375,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$75</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.23%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0



# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$45,802,852		
<b>Equalized Assessed Valuation:</b>	\$8,029,900,664		
<b>Population:</b>	149,540		
<b>Employees:</b>			
<b>Full Time:</b>	110		
<b>Part Time:</b>	788		
<b>Salaries Paid:</b>	\$11,355,430		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$27,596,412	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$185	\$153	\$98
Revenues During FY 21:	\$35,471,189	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$32,656,640	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$237	\$236	\$178
Per Capita Expenditures:	\$218	\$212	\$156
Revenues over/under Expenditures:	\$2,814,549	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	91.45%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$29,864,861	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$200	\$179	\$120

##### 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:	\$12,000,455	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$21,694,415	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$30,362,422</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$203</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.34%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	5/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$24,450		
<b>Equalized Assessed Valuation:</b>	\$41,135,075		
<b>Population:</b>	1,058		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$52,001</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$49</b>	\$79	\$35
Revenues During FY 21:	<b>\$25,242</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$26,242</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$24</b>	\$82	\$47
Per Capita Expenditures:	<b>\$25</b>	\$68	\$40
Revenues over/under Expenditures:	<b>(\$1,000)</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>194.35%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$51,001</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$48</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,000</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$0</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/1/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$63,481		
<b>Equalized Assessed Valuation:</b>	\$42,215,174		
<b>Population:</b>	1,602		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$17,877		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$118,200	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$74	\$79	\$35
Revenues During FY 21:	\$96,869	\$221,149	\$136,493
Expenditures During FY 21:	\$63,481	\$191,640	\$128,273
Per Capita Revenues:	\$60	\$82	\$47
Per Capita Expenditures:	\$40	\$68	\$40
Revenues over/under Expenditures:	\$33,388	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	238.79%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$151,588	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$95	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,292	\$30,736	\$0
Total Unreserved Funds:	\$136,296	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$27,583		
<b>Equalized Assessed Valuation:</b>	\$25,741,292		
<b>Population:</b>	2,110		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$6,241		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$9,910	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$5	\$79	\$35
Revenues During FY 21:	\$31,579	\$221,149	\$136,493
Expenditures During FY 21:	\$25,627	\$191,640	\$128,273
Per Capita Revenues:	\$15	\$82	\$47
Per Capita Expenditures:	\$12	\$68	\$40
Revenues over/under Expenditures:	\$5,952	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	61.90%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$15,862	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$8	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$9,810	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0



# FISCAL YEAR 2021



**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>	New Lenox Community Park District		
<b>Unit Code:</b>	099/070/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,580,760		
<b>Equalized Assessed Valuation:</b>	\$1,436,520,720		
<b>Population:</b>	68,000		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	240		
<b>Salaries Paid:</b>	\$2,359,297		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,051,564</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$153	\$98
Revenues During FY 21:	<b>\$3,921,667</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$3,890,118</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$58</b>	\$236	\$178
Per Capita Expenditures:	<b>\$57</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$31,549</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>21.39%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$832,248</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$12</b>	\$179	\$120

##### 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>\$279,115</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$538,950</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$1,489,416</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$22</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.04%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$2,177,601</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$32</b>	\$38	\$0
Revenues During FY 21:	<b>\$2,002,227</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,568,747</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$29</b>	\$18	\$0
Per Capita Expenses:	<b>\$23</b>	\$15	\$0
Operating Income (loss):	<b>\$433,480</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>169.05%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$2,651,923</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$39</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,475,951		
<b>Equalized Assessed Valuation:</b>	\$1,219,621,277		
<b>Population:</b>	30,912		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	125		
<b>Salaries Paid:</b>	\$3,321,247		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$7,713,303</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$250</b>	\$153	\$98
Revenues During FY 21:	<b>\$7,893,803</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$7,067,537</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$255</b>	\$236	\$178
Per Capita Expenditures:	<b>\$229</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$826,266</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>120.83%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$8,539,569</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$276</b>	\$179	\$120

##### 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>\$2,148,440</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$5,101,577</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$27,533,543</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$891</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.16%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$11,816,037</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$382</b>	\$38	\$0
Revenues During FY 21:	<b>\$1,908,458</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,813,621</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$62</b>	\$18	\$0
Per Capita Expenses:	<b>\$59</b>	\$15	\$0
Operating Income (loss):	<b>\$94,837</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>656.75%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$11,910,874</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$385</b>	\$38	\$0

# FISCAL YEAR 2021



**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>Nokomis Community Memorial Park District</b>		
<b>Unit Code:</b>	068/020/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,086,260		
<b>Equalized Assessed Valuation:</b>	\$108,660		
<b>Population:</b>	2,700		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$23,260		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$179,362</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$79	\$35
Revenues During FY 21:	<b>\$606,773</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$104,242</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$225</b>	\$82	\$47
Per Capita Expenditures:	<b>\$39</b>	\$68	\$40
Revenues over/under Expenditures:	<b>\$502,531</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>654.14%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$681,893</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$253</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$681,893</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$0</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,466,797		
<b>Equalized Assessed Valuation:</b>	\$623,992,444		
<b>Population:</b>	16,136		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	73		
<b>Salaries Paid:</b>	\$1,044,240		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$3,147,782</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$195</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,846,489</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,713,445</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$114</b>	\$236	\$178
Per Capita Expenditures:	<b>\$106</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$133,044</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>195.68%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$3,352,826</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$208</b>	\$179	\$120

##### 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>\$1,303,003</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,077,185</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$496,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$31</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.08%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$1,319,400</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$82</b>	\$38	\$0
Revenues During FY 21:	<b>\$578,368</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$556,010</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$36</b>	\$18	\$0
Per Capita Expenses:	<b>\$34</b>	\$15	\$0
Operating Income (loss):	<b>\$22,358</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>228.37%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$1,269,758</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$79</b>	\$38	\$0



# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$100,000		
<b>Equalized Assessed Valuation:</b>	\$55,083,625		
<b>Population:</b>	5,500		
<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 21:	\$79,349	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$14	\$79	\$35
Revenues During FY 21:	\$85,837	\$221,149	\$136,493
Expenditures During FY 21:	\$53,538	\$191,640	\$128,273
Per Capita Revenues:	\$16	\$82	\$47
Per Capita Expenditures:	\$10	\$68	\$40
Revenues over/under Expenditures:	\$32,299	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	208.54%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$111,648	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$20	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$111,648	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$43,735</b>	\$195,222	\$0
Per Capita Debt:	<b>\$8</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,884		
<b>Equalized Assessed Valuation:</b>	\$26,596,890		
<b>Population:</b>	669		
<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 21:	<b>\$25,180</b>	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$79	\$35
Revenues During FY 21:	<b>\$26,946</b>	\$221,149	\$136,493
Expenditures During FY 21:	<b>\$32,178</b>	\$191,640	\$128,273
Per Capita Revenues:	<b>\$40</b>	\$82	\$47
Per Capita Expenditures:	<b>\$48</b>	\$68	\$40
Revenues over/under Expenditures:	<b>(\$5,232)</b>	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	<b>61.99%</b>	187.43%	114.76%
Ending Fund Balance for FY 21:	<b>\$19,948</b>	\$228,994	\$99,633
Per Capita Ending Fund Balance:	<b>\$30</b>	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$19,948</b>	\$30,736	\$0
Total Unreserved Funds:	<b>\$0</b>	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$106,183	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$195,222	\$0
Per Capita Debt:	<b>\$0</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$28,811,573		
<b>Equalized Assessed Valuation:</b>	\$2,982,836,261		
<b>Population:</b>	35,222		
<b>Employees:</b>			
<b>Full Time:</b>	71		
<b>Part Time:</b>	157		
<b>Salaries Paid:</b>	\$6,408,121		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$18,496,357	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$525	\$153	\$98
Revenues During FY 21:	\$17,434,540	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$23,328,455	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$495	\$236	\$178
Per Capita Expenditures:	\$662	\$212	\$156
Revenues over/under Expenditures:	(\$5,893,915)	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	54.02%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$12,602,442	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$358	\$179	\$120

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,078,517	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$12,535,535	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$9,765,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$277</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.33%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,295,665		
<b>Equalized Assessed Valuation:</b>	\$520,259,640		
<b>Population:</b>	4,600		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$799,243		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$825,069</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,763,612</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,608,336</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$383</b>	\$236	\$178
Per Capita Expenditures:	<b>\$350</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$155,276</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>54.25%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$872,552</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$190</b>	\$179	\$120

##### 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>\$340,644</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$845,250</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$2,299,807</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$500</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0



# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,364,362		
<b>Equalized Assessed Valuation:</b>	\$1,631,546,478		
<b>Population:</b>	8,077		
<b>Employees:</b>			
<b>Full Time:</b>		37	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$3,563,931	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$3,949,127</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$489</b>	\$153	\$98
Revenues During FY 21:	<b>\$5,519,719</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$5,562,108</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$683</b>	\$236	\$178
Per Capita Expenditures:	<b>\$689</b>	\$212	\$156
Revenues over/under Expenditures:	<b>(\$42,389)</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>60.10%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$3,343,023</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$414</b>	\$179	\$120

##### 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>\$526,297</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$2,347,083</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$18,543,546</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$2,296</b>	\$317	\$191
General Obligation Debt over EAV:	<b>1.07%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$2,243,265</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$278</b>	\$38	\$0
Revenues During FY 21:	<b>\$1,495,903</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$1,333,660</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$185</b>	\$18	\$0
Per Capita Expenses:	<b>\$165</b>	\$15	\$0
Operating Income (loss):	<b>\$162,243</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>180.37%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$2,405,508</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$298</b>	\$38	\$0

# FISCAL YEAR 2021



**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 Forest Park District		
<b>Unit Code:</b>	016/520/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,822,375		
<b>Equalized Assessed Valuation:</b>	\$479,054,840		
<b>Population:</b>	27,962		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	72		
<b>Salaries Paid:</b>	\$1,084,860		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,020,308</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,433,663</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$2,142,862</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$87</b>	\$236	\$178
Per Capita Expenditures:	<b>\$77</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$290,801</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>61.18%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$1,311,109</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$47</b>	\$179	\$120

##### 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>\$2,222,882</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$179,797</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$1,160,287</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$41</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.30%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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 Lawn Park District</b>
<b>Unit Code:</b>	016/530/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$17,907,613
<b>Equalized Assessed Valuation:</b>	\$1,142,338,208
<b>Population:</b>	55,511
<b>Employees:</b>	
<b>Full Time:</b>	54
<b>Part Time:</b>	23
<b>Salaries Paid:</b>	\$4,118,507

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$2,671,684	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	\$48	\$153	\$98
Revenues During FY 21:	\$6,065,638	\$6,779,046	\$3,906,217
Expenditures During FY 21:	\$5,332,556	\$5,937,436	\$3,647,596
Per Capita Revenues:	\$109	\$236	\$178
Per Capita Expenditures:	\$96	\$212	\$156
Revenues over/under Expenditures:	\$733,082	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	63.85%	91.43%	73.33%
Ending Fund Balance for FY 21:	\$3,404,766	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	\$61	\$179	\$120

##### 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:	\$733,682	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	\$1,754,765	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$2,149,185</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$39</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.19%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$13,435,528</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$242</b>	\$38	\$0
Revenues During FY 21:	<b>\$2,859,331</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$2,963,943</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$52</b>	\$18	\$0
Per Capita Expenses:	<b>\$53</b>	\$15	\$0
Operating Income (loss):	<b>(\$104,612)</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>449.77%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$13,330,916</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$240</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,713,721		
<b>Equalized Assessed Valuation:</b>	\$2,028,681,978		
<b>Population:</b>	54,583		
<b>Employees:</b>			
<b>Full Time:</b>	54		
<b>Part Time:</b>	460		
<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 21:	<b>\$8,751,279</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$160</b>	\$153	\$98
Revenues During FY 21:	<b>\$17,406,970</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$13,120,306</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$319</b>	\$236	\$178
Per Capita Expenditures:	<b>\$240</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$4,286,664</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>76.30%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$10,010,937</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$183</b>	\$179	\$120

##### 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>\$1,620,372</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$16,069,407</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$23,064,484</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$423</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0



# FISCAL YEAR 2021



**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>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,419,682		
<b>Equalized Assessed Valuation:</b>	\$373,488,092		
<b>Population:</b>	2,158		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	61		
<b>Salaries Paid:</b>	\$560,484		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,097,830</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$509</b>	\$153	\$98
Revenues During FY 21:	<b>\$1,188,515</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$1,078,934</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$551</b>	\$236	\$178
Per Capita Expenditures:	<b>\$500</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$109,581</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>(14.14%)</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>(\$152,576)</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>(\$71)</b>	\$179	\$120

##### 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>\$9,779,915</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>(\$6,085,244)</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$996,865</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$462</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.23%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0

# FISCAL YEAR 2021



**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>	Octavia Park District		
<b>Unit Code:</b>	064/030/12	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$146,419		
<b>Equalized Assessed Valuation:</b>	\$48,791,976		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$30,625		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,202	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$5	\$79	\$35
Revenues During FY 21:	\$146,419	\$221,149	\$136,493
Expenditures During FY 21:	\$142,727	\$191,640	\$128,273
Per Capita Revenues:	\$133	\$82	\$47
Per Capita Expenditures:	\$130	\$68	\$40
Revenues over/under Expenditures:	\$3,692	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	6.23%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$8,894	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$8	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$8,864	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$106,183	\$0
Total Unrestricted Net Assets:	\$0	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$94,651</b>	\$195,222	\$0
Per Capita Debt:	<b>\$86</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.17%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	4/30/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,267,648
<b>Equalized Assessed Valuation:</b>	\$154,779,525
<b>Population:</b>	4,821
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$165,310

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$59,806	\$186,948	\$87,233
Per Capita Beginning Fund Balance:	\$12	\$79	\$35
Revenues During FY 21:	\$749,612	\$221,149	\$136,493
Expenditures During FY 21:	\$501,684	\$191,640	\$128,273
Per Capita Revenues:	\$155	\$82	\$47
Per Capita Expenditures:	\$104	\$68	\$40
Revenues over/under Expenditures:	\$247,928	\$29,509	\$11,167
Ratio of Fund Balance to Expenditures:	18.88%	187.43%	114.76%
Ending Fund Balance for FY 21:	\$94,734	\$228,994	\$99,633
Per Capita Ending Fund Balance:	\$20	\$101	\$42

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$30,736	\$0
Total Unreserved Funds:	\$0	\$56,317	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,049	\$106,183	\$0
Total Unrestricted Net Assets:	(\$131,323)	\$63,426	\$0

# FISCAL YEAR 2021



**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 21:	<b>\$2,237,592</b>	\$195,222	\$0
Per Capita Debt:	<b>\$464</b>	\$55	\$0
General Obligation Debt over EAV:	<b>0.46%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$33,682	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 21:	<b>\$0</b>	\$13,922	\$0
Expenditures During FY 21:	<b>\$0</b>	\$13,917	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$5	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	14.44%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$33,884	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,294,179		
<b>Equalized Assessed Valuation:</b>	\$648,670,074		
<b>Population:</b>	3,470		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$1,014,835		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,555,382</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$448</b>	\$153	\$98
Revenues During FY 21:	<b>\$2,045,873</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$3,140,631</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$590</b>	\$236	\$178
Per Capita Expenditures:	<b>\$905</b>	\$212	\$156
Revenues over/under Expenditures:	<b>(\$1,094,758)</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>60.24%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$1,891,871</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$545</b>	\$179	\$120

##### 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>\$1,225,152</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$884,059</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$18,336</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$5</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.00%</b>	0.55%	0.31%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0



# FISCAL YEAR 2021



**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>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,140,980		
<b>Equalized Assessed Valuation:</b>	\$1,618,846,889		
<b>Population:</b>	60,000		
<b>Employees:</b>			
<b>Full Time:</b>	44		
<b>Part Time:</b>	362		
<b>Salaries Paid:</b>	\$4,296,807		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$11,483,988</b>	\$3,983,243	\$2,350,210
Per Capita Beginning Fund Balance:	<b>\$191</b>	\$153	\$98
Revenues During FY 21:	<b>\$11,158,395</b>	\$6,779,046	\$3,906,217
Expenditures During FY 21:	<b>\$8,910,662</b>	\$5,937,436	\$3,647,596
Per Capita Revenues:	<b>\$186</b>	\$236	\$178
Per Capita Expenditures:	<b>\$149</b>	\$212	\$156
Revenues over/under Expenditures:	<b>\$2,247,733</b>	\$841,610	\$473,037
Ratio of Fund Balance to Expenditures:	<b>146.58%</b>	91.43%	73.33%
Ending Fund Balance for FY 21:	<b>\$13,061,300</b>	\$4,645,197	\$2,860,364
Per Capita Ending Fund Balance:	<b>\$218</b>	\$179	\$120

##### 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>\$5,319,380</b>	\$2,067,062	\$1,079,211
Total Unrestricted Net Assets:	<b>\$9,580,044</b>	\$3,519,638	\$2,347,083

# FISCAL YEAR 2021



**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 21:	<b>\$7,005,000</b>	\$8,459,453	\$4,706,000
Per Capita Debt:	<b>\$117</b>	\$317	\$191
General Obligation Debt over EAV:	<b>0.43%</b>	0.55%	0.31%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$997,551	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$38	\$0
Revenues During FY 21:	<b>\$0</b>	\$373,128	\$0
Expenditures During FY 21:	<b>\$0</b>	\$350,774	\$0
Per Capita Revenues:	<b>\$0</b>	\$18	\$0
Per Capita Expenses:	<b>\$0</b>	\$15	\$0
Operating Income (loss):	<b>\$0</b>	\$22,353	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	67.39%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$1,000,070	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$38	\$0