

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Macomb Park District
Unit Code:	062/020/12
County:	McDonough
Fiscal Year End:	12/31/2022
Accounting Method:	Cash
Appropriation or Budget:	\$2,930,998
Equalized Assessed Valuation:	\$177,843,409
Population:	14,857
Employees:	
Full Time:	9
Part Time:	22
Salaries Paid:	\$496,806

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$528,847	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$36	\$180	\$118
Revenues During FY 22:	\$1,071,216	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$925,994	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$72	\$305	\$213
Per Capita Expenditures:	\$62	\$254	\$187
Revenues over/under Expenditures:	\$145,222	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	72.79%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$674,069	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$45	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$806,465	\$6,502	\$0
Total Unreserved Funds:	\$314,680	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$0	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,714,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$115	\$301	\$186
General Obligation Debt over EAV:	0.96%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manhattan Park District		
Unit Code:	099/055/12	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,169,404		
Equalized Assessed Valuation:	\$376,651,421		
Population:	12,500		
Employees:			
Full Time:	9		
Part Time:	6		
Salaries Paid:	\$649,042		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$477,634	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$38	\$180	\$118
Revenues During FY 22:	\$1,764,545	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,481,548	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$141	\$305	\$213
Per Capita Expenditures:	\$119	\$254	\$187
Revenues over/under Expenditures:	\$282,997	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	43.14%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$639,208	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$51	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,623	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$732,537	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$3,275,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$262	\$301	\$186
General Obligation Debt over EAV:	0.00%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marengo Park District		
Unit Code:	063/040/12	County:	Mchenry
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$892,872		
Equalized Assessed Valuation:	\$150,220,106		
Population:	7,781		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$199,472		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$561,408	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$72	\$97	\$44
Revenues During FY 22:	\$749,997	\$217,199	\$135,187
Expenditures During FY 22:	\$1,000,618	\$204,386	\$129,663
Per Capita Revenues:	\$96	\$91	\$54
Per Capita Expenditures:	\$129	\$77	\$48
Revenues over/under Expenditures:	(\$250,621)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	32.07%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$320,938	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$41	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$465,466	\$91,923	\$0
Total Unrestricted Net Assets:	(\$29,305)	\$58,449	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,319,449	\$143,904	\$0
Per Capita Debt:	\$298	\$45	\$0
General Obligation Debt over EAV:	1.48%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marion Park District		
Unit Code:	100/020/12	County:	Williamson
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,278,450		
Equalized Assessed Valuation:	\$354,324,716		
Population:	17,500		
Employees:			
Full Time:	7		
Part Time:	42		
Salaries Paid:	\$480,878		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$462,178	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$26	\$180	\$118
Revenues During FY 22:	\$1,225,624	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,091,785	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$70	\$305	\$213
Per Capita Expenditures:	\$62	\$254	\$187
Revenues over/under Expenditures:	\$133,839	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	50.63%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$552,799	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$32	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$438,137	\$4,462,222	\$2,611,281

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$727,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$42	\$301	\$186
General Obligation Debt over EAV:	0.21%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$40,799	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$2	\$37	\$0
Revenues During FY 22:	\$46,753	\$397,063	\$0
Expenditures During FY 22:	\$104,215	\$359,151	\$0
Per Capita Revenues:	\$3	\$18	\$0
Per Capita Expenses:	\$6	\$16	\$0
Operating Income (loss):	(\$57,462)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	25.48%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$26,555	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$2	\$37	\$0

FISCAL YEAR 2022



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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

Unit Name:	Markham Park District
Unit Code:	016/410/12
County:	Cook
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$766,829
Equalized Assessed Valuation:	\$114,126,380
Population:	62,000
Employees:	
Full Time:	4
Part Time:	6
Salaries Paid:	\$285,073

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$54,927	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$1	\$97	\$44
Revenues During FY 22:	\$623,477	\$217,199	\$135,187
Expenditures During FY 22:	\$578,559	\$204,386	\$129,663
Per Capita Revenues:	\$10	\$91	\$54
Per Capita Expenditures:	\$9	\$77	\$48
Revenues over/under Expenditures:	\$44,918	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	17.26%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$99,845	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$2	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,336	\$35,474	\$0
Total Unreserved Funds:	\$29,509	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$91,460	\$143,904	\$0
Per Capita Debt:	\$1	\$45	\$0
General Obligation Debt over EAV:	0.08%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marrowbone Twp Park District		
Unit Code:	070/010/12	County:	Moultrie
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$129,100		
Equalized Assessed Valuation:	\$28,419,661		
Population:	1,632		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$28,027		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$113,817	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$70	\$97	\$44
Revenues During FY 22:	\$71,090	\$217,199	\$135,187
Expenditures During FY 22:	\$60,414	\$204,386	\$129,663
Per Capita Revenues:	\$44	\$91	\$54
Per Capita Expenditures:	\$37	\$77	\$48
Revenues over/under Expenditures:	\$10,676	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	206.07%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$124,493	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$76	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$124,493	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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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

Unit Name:	Mason City Park District		
Unit Code:	060/010/12	County:	Mason
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,050		
Equalized Assessed Valuation:	\$20,826,679		
Population:	2,900		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$42,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$83,994	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$29	\$97	\$44
Revenues During FY 22:	\$135,187	\$217,199	\$135,187
Expenditures During FY 22:	\$128,200	\$204,386	\$129,663
Per Capita Revenues:	\$47	\$91	\$54
Per Capita Expenditures:	\$44	\$77	\$48
Revenues over/under Expenditures:	\$6,987	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	70.97%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$90,981	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$31	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$135,187	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason Township Park District		
Unit Code:	025/025/12	County:	Effingham
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,000		
Equalized Assessed Valuation:	\$1,245,000		
Population:	575		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$32,543	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$57	\$97	\$44
Revenues During FY 22:	\$33,916	\$217,199	\$135,187
Expenditures During FY 22:	\$32,324	\$204,386	\$129,663
Per Capita Revenues:	\$59	\$91	\$54
Per Capita Expenditures:	\$56	\$77	\$48
Revenues over/under Expenditures:	\$1,592	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	105.60%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$34,135	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$59	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$33,004	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mattoon Park District		
Unit Code:	015/030/12	County:	Coles
Fiscal Year End:	3/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$894,167		
Equalized Assessed Valuation:	\$178,064,791		
Population:	15,817		
Employees:			
Full Time:	1		
Part Time:	52		
Salaries Paid:	\$179,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$283,098	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$18	\$97	\$44
Revenues During FY 22:	\$514,651	\$217,199	\$135,187
Expenditures During FY 22:	\$534,162	\$204,386	\$129,663
Per Capita Revenues:	\$33	\$91	\$54
Per Capita Expenditures:	\$34	\$77	\$48
Revenues over/under Expenditures:	(\$19,511)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	49.35%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$263,587	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$17	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,678	\$91,923	\$0
Total Unrestricted Net Assets:	\$165,581	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$170,000	\$143,904	\$0
Per Capita Debt:	\$11	\$45	\$0
General Obligation Debt over EAV:	0.10%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mc Cook Park District		
Unit Code:	016/430/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,006,685		
Equalized Assessed Valuation:	\$129,148,856		
Population:	220		
Employees:			
Full Time:		3	
Part Time:		8	
Salaries Paid:	\$202,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$451,588	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$2,053	\$97	\$44
Revenues During FY 22:	\$583,078	\$217,199	\$135,187
Expenditures During FY 22:	\$442,442	\$204,386	\$129,663
Per Capita Revenues:	\$2,650	\$91	\$54
Per Capita Expenditures:	\$2,011	\$77	\$48
Revenues over/under Expenditures:	\$140,636	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	133.85%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$592,224	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$2,692	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,987	\$91,923	\$0
Total Unrestricted Net Assets:	\$592,224	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$500,000	\$143,904	\$0
Per Capita Debt:	\$2,273	\$45	\$0
General Obligation Debt over EAV:	0.39%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Medinah Park District
Unit Code:	022/150/12
County:	Dupage
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,208,809
Equalized Assessed Valuation:	\$399,315,958
Population:	9,500
Employees:	
Full Time:	7
Part Time:	29
Salaries Paid:	\$551,243

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,616,108	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$170	\$180	\$118
Revenues During FY 22:	\$1,687,243	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,385,438	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$178	\$305	\$213
Per Capita Expenditures:	\$146	\$254	\$187
Revenues over/under Expenditures:	\$301,805	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	116.78%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,617,913	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$170	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$402,107	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,115,526	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$1,448,579	\$7,833,047	\$4,053,563
Per Capita Debt:	\$152	\$301	\$186
General Obligation Debt over EAV:	0.28%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	016/440/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,354,603		
Equalized Assessed Valuation:	\$686,441,425		
Population:	42,000		
Employees:			
Full Time:		11	
Part Time:		56	
Salaries Paid:		\$1,299,484	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,763,751	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$66	\$180	\$118
Revenues During FY 22:	\$3,926,030	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,548,841	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$93	\$305	\$213
Per Capita Expenditures:	\$61	\$254	\$187
Revenues over/under Expenditures:	\$1,377,189	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	162.46%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,140,940	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$99	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,614,452	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$431,287	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$1,005,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$24	\$301	\$186
General Obligation Debt over EAV:	0.10%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	095/010/12	County:	Washington
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,170,598		
Equalized Assessed Valuation:	\$118,278,658		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	33		
Salaries Paid:	\$100,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$712,068	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$142	\$97	\$44
Revenues During FY 22:	\$362,421	\$217,199	\$135,187
Expenditures During FY 22:	\$409,247	\$204,386	\$129,663
Per Capita Revenues:	\$72	\$91	\$54
Per Capita Expenditures:	\$82	\$77	\$48
Revenues over/under Expenditures:	(\$46,826)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	162.55%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$665,242	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$133	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$665,242	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metamora Park District		
Unit Code:	102/015/12	County:	Woodford
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$576,650		
Equalized Assessed Valuation:	\$71,860,136		
Population:	3,636		
Employees:			
Full Time:	1		
Part Time:	38		
Salaries Paid:	\$99,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$500,303	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$138	\$97	\$44
Revenues During FY 22:	\$258,475	\$217,199	\$135,187
Expenditures During FY 22:	\$299,735	\$204,386	\$129,663
Per Capita Revenues:	\$71	\$91	\$54
Per Capita Expenditures:	\$82	\$77	\$48
Revenues over/under Expenditures:	(\$41,260)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	153.15%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$459,043	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$126	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,139	\$35,474	\$0
Total Unreserved Funds:	\$387,600	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$302,000	\$143,904	\$0
Per Capita Debt:	\$83	\$45	\$0
General Obligation Debt over EAV:	0.42%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midlothian Park District		
Unit Code:	016/450/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,054,867		
Equalized Assessed Valuation:	\$226,293,454		
Population:	14,595		
Employees:			
Full Time:		11	
Part Time:		36	
Salaries Paid:		\$887,433	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,926,337	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$132	\$180	\$118
Revenues During FY 22:	\$1,845,280	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,272,980	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$126	\$305	\$213
Per Capita Expenditures:	\$156	\$254	\$187
Revenues over/under Expenditures:	(\$427,700)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	73.85%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,678,637	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$115	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,080,820	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$520,960	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$12,781,885	\$7,833,047	\$4,053,563
Per Capita Debt:	\$876	\$301	\$186
General Obligation Debt over EAV:	5.44%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milford Township Park District		
Unit Code:	038/020/12	County:	Iroquois
Fiscal Year End:	8/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$370,500		
Equalized Assessed Valuation:	\$23,974,622		
Population:	1,659		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$38,322		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$55,147	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$33	\$97	\$44
Revenues During FY 22:	\$137,179	\$217,199	\$135,187
Expenditures During FY 22:	\$95,371	\$204,386	\$129,663
Per Capita Revenues:	\$83	\$91	\$54
Per Capita Expenditures:	\$57	\$77	\$48
Revenues over/under Expenditures:	\$41,808	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	101.66%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$96,955	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$58	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milledgeville Park District		
Unit Code:	008/010/12	County:	Carroll
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$827,971		
Equalized Assessed Valuation:	\$46,858,416		
Population:	1,098		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$65,533		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$272,029	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$248	\$97	\$44
Revenues During FY 22:	\$225,120	\$217,199	\$135,187
Expenditures During FY 22:	\$160,383	\$204,386	\$129,663
Per Capita Revenues:	\$205	\$91	\$54
Per Capita Expenditures:	\$146	\$77	\$48
Revenues over/under Expenditures:	\$64,737	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	209.98%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$336,766	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$307	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,327	\$91,923	\$0
Total Unrestricted Net Assets:	\$172,399	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$172,934	\$143,904	\$0
Per Capita Debt:	\$157	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mokena Park District		
Unit Code:	099/060/12	County:	Will
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,285,655		
Equalized Assessed Valuation:	\$1,126,911,596		
Population:	23,000		
Employees:			
Full Time:		20	
Part Time:		80	
Salaries Paid:		\$1,402,680	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,744,977	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$76	\$180	\$118
Revenues During FY 22:	\$3,274,744	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,762,934	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$142	\$305	\$213
Per Capita Expenditures:	\$120	\$254	\$187
Revenues over/under Expenditures:	\$511,810	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	73.08%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,019,187	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$88	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$765,483	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,388,818	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$6,264,390	\$7,833,047	\$4,053,563
Per Capita Debt:	\$272	\$301	\$186
General Obligation Debt over EAV:	0.52%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$3,947,775	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$172	\$37	\$0
Revenues During FY 22:	\$787,533	\$397,063	\$0
Expenditures During FY 22:	\$927,149	\$359,151	\$0
Per Capita Revenues:	\$34	\$18	\$0
Per Capita Expenses:	\$40	\$16	\$0
Operating Income (loss):	(\$139,616)	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	422.18%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$3,914,239	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$170	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Momence Park District		
Unit Code:	046/030/12	County:	Kankakee
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,100		
Equalized Assessed Valuation:	\$79,801,451		
Population:	3,586		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$110,123		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,914	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$2	\$97	\$44
Revenues During FY 22:	\$192,158	\$217,199	\$135,187
Expenditures During FY 22:	\$190,232	\$204,386	\$129,663
Per Capita Revenues:	\$54	\$91	\$54
Per Capita Expenditures:	\$53	\$77	\$48
Revenues over/under Expenditures:	\$1,926	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	5.70%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$10,840	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$3	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,775	\$91,923	\$0
Total Unrestricted Net Assets:	(\$5,563)	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$44,000	\$143,904	\$0
Per Capita Debt:	\$12	\$45	\$0
General Obligation Debt over EAV:	0.06%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monmouth Park District		
Unit Code:	094/010/12	County:	Warren
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,095,560		
Equalized Assessed Valuation:	\$85,929,503		
Population:	10,799		
Employees:			
	Full Time:	5	
	Part Time:	29	
	Salaries Paid:	\$345,343	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$994,835	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$92	\$97	\$44
Revenues During FY 22:	\$475,628	\$217,199	\$135,187
Expenditures During FY 22:	\$470,417	\$204,386	\$129,663
Per Capita Revenues:	\$44	\$91	\$54
Per Capita Expenditures:	\$44	\$77	\$48
Revenues over/under Expenditures:	\$5,211	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	211.91%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$996,840	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$92	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,266,168	\$91,923	\$0
Total Unrestricted Net Assets:	\$16,288	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$471,532	\$143,904	\$0
Per Capita Debt:	\$44	\$45	\$0
General Obligation Debt over EAV:	0.54%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$328,306	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$30	\$4	\$0
Revenues During FY 22:	\$464,873	\$15,962	\$0
Expenditures During FY 22:	\$495,642	\$15,086	\$0
Per Capita Revenues:	\$43	\$2	\$0
Per Capita Expenses:	\$46	\$2	\$0
Operating Income (loss):	(\$30,769)	\$876	\$0
Ratio of Retained Earnings to Expenses:	81.63%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$404,599	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$37	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Park District		
Unit Code:	090/030/12	County:	Tazewell
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,975,600		
Equalized Assessed Valuation:	\$611,684,189		
Population:	17,133		
Employees:			
Full Time:	9		
Part Time:	130		
Salaries Paid:	\$751,431		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,031,635	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$119	\$180	\$118
Revenues During FY 22:	\$2,185,478	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,152,395	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$128	\$305	\$213
Per Capita Expenditures:	\$126	\$254	\$187
Revenues over/under Expenditures:	\$33,083	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	95.93%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,064,718	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$121	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,738,043	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$523,136	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,467,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$144	\$301	\$186
General Obligation Debt over EAV:	0.40%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Grove Park District		
Unit Code:	016/460/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,844,310		
Equalized Assessed Valuation:	\$858,863,131		
Population:	25,269		
Employees:			
Full Time:	26		
Part Time:	230		
Salaries Paid:	\$2,575,553		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,216,556	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$88	\$180	\$118
Revenues During FY 22:	\$6,253,669	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,809,465	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$247	\$305	\$213
Per Capita Expenditures:	\$190	\$254	\$187
Revenues over/under Expenditures:	\$1,444,204	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	44.39%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,134,760	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$84	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,270,419	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,844,702	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$17,105,993	\$7,833,047	\$4,053,563
Per Capita Debt:	\$677	\$301	\$186
General Obligation Debt over EAV:	1.99%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moweaqua Township Park District		
Unit Code:	086/010/12	County:	Shelby
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$102,500		
Equalized Assessed Valuation:	\$27,806,234		
Population:	1,931		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$52,771	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$27	\$97	\$44
Revenues During FY 22:	\$39,490	\$217,199	\$135,187
Expenditures During FY 22:	\$37,814	\$204,386	\$129,663
Per Capita Revenues:	\$20	\$91	\$54
Per Capita Expenditures:	\$20	\$77	\$48
Revenues over/under Expenditures:	\$1,676	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	143.99%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$54,447	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$28	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Hopes Funks Grove Park District		
Unit Code:	064/045/12	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$161,188		
Equalized Assessed Valuation:	\$60,009,696		
Population:	1,400		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$76,132	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$86,443	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$62	\$97	\$44
Revenues During FY 22:	\$187,719	\$217,199	\$135,187
Expenditures During FY 22:	\$161,188	\$204,386	\$129,663
Per Capita Revenues:	\$134	\$91	\$54
Per Capita Expenditures:	\$115	\$77	\$48
Revenues over/under Expenditures:	\$26,531	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	70.09%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$112,974	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$81	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$3,942,381	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Prospect Park District		
Unit Code:	016/470/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,774,550		
Equalized Assessed Valuation:	\$1,986,933,172		
Population:	56,852		
Employees:			
Full Time:	42		
Part Time:	177		
Salaries Paid:	\$5,662,886		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,573,991	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$151	\$180	\$118
Revenues During FY 22:	\$14,643,730	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$12,875,339	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$258	\$305	\$213
Per Capita Expenditures:	\$226	\$254	\$187
Revenues over/under Expenditures:	\$1,768,391	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	80.33%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$10,342,382	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$182	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,685,444	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,276,702	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$19,762,544	\$7,833,047	\$4,053,563
Per Capita Debt:	\$348	\$301	\$186
General Obligation Debt over EAV:	0.23%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Pulaski Park District		
Unit Code:	054/030/12	County:	Logan
Fiscal Year End:	10/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$220,399		
Equalized Assessed Valuation:	\$370,350,582		
Population:	1,464		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$24,084		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$88,386	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$60	\$97	\$44
Revenues During FY 22:	\$119,429	\$217,199	\$135,187
Expenditures During FY 22:	\$146,562	\$204,386	\$129,663
Per Capita Revenues:	\$82	\$91	\$54
Per Capita Expenditures:	\$100	\$77	\$48
Revenues over/under Expenditures:	(\$27,133)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	41.79%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$61,253	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$42	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$61,253	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$150,000	\$143,904	\$0
Per Capita Debt:	\$102	\$45	\$0
General Obligation Debt over EAV:	0.04%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Sterling Park District		
Unit Code:	005/010/12	County:	Brown
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,540		
Equalized Assessed Valuation:	\$44,724,853		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$30,258		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$90,322	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$36	\$97	\$44
Revenues During FY 22:	\$76,795	\$217,199	\$135,187
Expenditures During FY 22:	\$53,921	\$204,386	\$129,663
Per Capita Revenues:	\$31	\$91	\$54
Per Capita Expenditures:	\$22	\$77	\$48
Revenues over/under Expenditures:	\$22,874	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	172.84%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$93,196	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$37	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$93,196	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$8,785	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$4	\$4	\$0
Revenues During FY 22:	\$39,228	\$15,962	\$0
Expenditures During FY 22:	\$56,999	\$15,086	\$0
Per Capita Revenues:	\$16	\$2	\$0
Per Capita Expenses:	\$23	\$2	\$0
Operating Income (loss):	(\$17,771)	\$876	\$0
Ratio of Retained Earnings to Expenses:	19.32%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$11,014	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$4	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mundelein Park District		
Unit Code:	049/090/12	County:	Lake
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,002,979		
Equalized Assessed Valuation:	\$1,085,331,384		
Population:	31,560		
Employees:			
Full Time:	48		
Part Time:	393		
Salaries Paid:	\$5,049,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,761,668	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$151	\$180	\$118
Revenues During FY 22:	\$11,342,804	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$10,661,739	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$359	\$305	\$213
Per Capita Expenditures:	\$338	\$254	\$187
Revenues over/under Expenditures:	\$681,065	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	43.08%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,592,733	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$146	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$888,240	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,358,228	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$1,930,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$61	\$301	\$186
General Obligation Debt over EAV:	0.18%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Naperville Park District		
Unit Code:	022/160/12	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,064,491		
Equalized Assessed Valuation:	\$8,170,976,028		
Population:	149,540		
Employees:			
Full Time:	122		
Part Time:	846		
Salaries Paid:	\$12,838,947		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$29,864,861	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$200	\$180	\$118
Revenues During FY 22:	\$38,819,622	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$41,597,446	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$260	\$305	\$213
Per Capita Expenditures:	\$278	\$254	\$187
Revenues over/under Expenditures:	(\$2,777,824)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	24.75%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$10,293,849	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$69	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,397,985	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$21,146,039	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$28,081,624	\$7,833,047	\$4,053,563
Per Capita Debt:	\$188	\$301	\$186
General Obligation Debt over EAV:	0.31%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neoga Park District		
Unit Code:	018/015/12	County:	Cumberland
Fiscal Year End:	4/1/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$115,624		
Equalized Assessed Valuation:	\$59,693,149		
Population:	1,398		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$17,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$151,588	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$108	\$97	\$44
Revenues During FY 22:	\$139,234	\$217,199	\$135,187
Expenditures During FY 22:	\$115,624	\$204,386	\$129,663
Per Capita Revenues:	\$100	\$91	\$54
Per Capita Expenditures:	\$83	\$77	\$48
Revenues over/under Expenditures:	\$23,610	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	151.52%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$175,198	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$125	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,296	\$35,474	\$0
Total Unreserved Funds:	\$124,057	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Athens Park District		
Unit Code:	088/050/12	County:	St. Clair
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,313		
Equalized Assessed Valuation:	\$25,694,860		
Population:	2,110		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$6,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$15,862	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$8	\$97	\$44
Revenues During FY 22:	\$31,658	\$217,199	\$135,187
Expenditures During FY 22:	\$35,200	\$204,386	\$129,663
Per Capita Revenues:	\$15	\$91	\$54
Per Capita Expenditures:	\$17	\$77	\$48
Revenues over/under Expenditures:	(\$3,542)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	35.00%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$12,320	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$6	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$15,762	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Lenox Community Park District		
Unit Code:	099/070/12	County:	Will
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,122,923		
Equalized Assessed Valuation:	\$1,498,625,960		
Population:	68,000		
Employees:			
Full Time:	34		
Part Time:	240		
Salaries Paid:	\$2,854,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$832,248	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$12	\$180	\$118
Revenues During FY 22:	\$5,134,665	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,831,516	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$76	\$305	\$213
Per Capita Expenditures:	\$71	\$254	\$187
Revenues over/under Expenditures:	\$303,149	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	24.54%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,185,418	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$17	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$401,101	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$723,548	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$781,943	\$7,833,047	\$4,053,563
Per Capita Debt:	\$11	\$301	\$186
General Obligation Debt over EAV:	0.03%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,651,923	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$39	\$37	\$0
Revenues During FY 22:	\$2,171,703	\$397,063	\$0
Expenditures During FY 22:	\$1,880,503	\$359,151	\$0
Per Capita Revenues:	\$32	\$18	\$0
Per Capita Expenses:	\$28	\$16	\$0
Operating Income (loss):	\$291,200	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	158.37%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$2,978,194	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$44	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niles Park District		
Unit Code:	016/480/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,120,203		
Equalized Assessed Valuation:	\$1,147,439,729		
Population:	25,662		
Employees:			
Full Time:	35		
Part Time:	125		
Salaries Paid:	\$4,104,936		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,539,569	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$333	\$180	\$118
Revenues During FY 22:	\$9,357,837	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$7,983,374	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$365	\$305	\$213
Per Capita Expenditures:	\$311	\$254	\$187
Revenues over/under Expenditures:	\$1,374,463	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	117.92%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$9,414,032	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$367	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,052,679	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$5,487,165	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$26,456,610	\$7,833,047	\$4,053,563
Per Capita Debt:	\$1,031	\$301	\$186
General Obligation Debt over EAV:	0.55%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$11,910,874	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$464	\$37	\$0
Revenues During FY 22:	\$2,102,580	\$397,063	\$0
Expenditures During FY 22:	\$1,916,095	\$359,151	\$0
Per Capita Revenues:	\$82	\$18	\$0
Per Capita Expenses:	\$75	\$16	\$0
Operating Income (loss):	\$186,485	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	753.36%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$14,435,003	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$563	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nokomis Community Memorial Park District		
Unit Code:	068/020/12	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,437,260		
Equalized Assessed Valuation:	\$34,226,232		
Population:	2,700		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$23,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$681,893	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$253	\$97	\$44
Revenues During FY 22:	\$157,085	\$217,199	\$135,187
Expenditures During FY 22:	\$143,450	\$204,386	\$129,663
Per Capita Revenues:	\$58	\$91	\$54
Per Capita Expenditures:	\$53	\$77	\$48
Revenues over/under Expenditures:	\$13,635	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	484.86%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$695,528	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$258	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$695,528	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Norridge Park District		
Unit Code:	016/490/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,093,087		
Equalized Assessed Valuation:	\$614,674,749		
Population:	15,712		
Employees:			
Full Time:		15	
Part Time:		37	
Salaries Paid:	\$1,459,417		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,352,826	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$213	\$180	\$118
Revenues During FY 22:	\$2,632,992	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,329,826	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$168	\$305	\$213
Per Capita Expenditures:	\$148	\$254	\$187
Revenues over/under Expenditures:	\$303,166	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	160.01%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,727,992	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$237	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,473,530	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,611,281	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$253,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$16	\$301	\$186
General Obligation Debt over EAV:	0.04%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$1,269,758	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$81	\$37	\$0
Revenues During FY 22:	\$796,529	\$397,063	\$0
Expenditures During FY 22:	\$689,010	\$359,151	\$0
Per Capita Revenues:	\$51	\$18	\$0
Per Capita Expenses:	\$44	\$16	\$0
Operating Income (loss):	\$107,519	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	189.44%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$1,305,277	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$83	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Clay Park District		
Unit Code:	013/010/12	County:	Clay
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$105,000		
Equalized Assessed Valuation:	\$59,006,989		
Population:	5,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$111,648	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$20	\$97	\$44
Revenues During FY 22:	\$78,323	\$217,199	\$135,187
Expenditures During FY 22:	\$101,710	\$204,386	\$129,663
Per Capita Revenues:	\$14	\$91	\$54
Per Capita Expenditures:	\$18	\$77	\$48
Revenues over/under Expenditures:	(\$23,387)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	86.78%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$88,261	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$16	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$88,261	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Scott Park District		
Unit Code:	085/010/12	County:	Scott
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,784		
Equalized Assessed Valuation:	\$27,569,987		
Population:	598		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$900	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$19,948	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$33	\$97	\$44
Revenues During FY 22:	\$29,235	\$217,199	\$135,187
Expenditures During FY 22:	\$24,886	\$204,386	\$129,663
Per Capita Revenues:	\$49	\$91	\$54
Per Capita Expenditures:	\$42	\$77	\$48
Revenues over/under Expenditures:	\$4,349	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	97.63%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$24,297	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$41	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northbrook Park District		
Unit Code:	016/500/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,372,994		
Equalized Assessed Valuation:	\$2,774,150,950		
Population:	35,222		
Employees:			
Full Time:	68		
Part Time:	231		
Salaries Paid:	\$7,780,819		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$12,602,442	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$358	\$180	\$118
Revenues During FY 22:	\$22,809,815	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$19,152,969	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$648	\$305	\$213
Per Capita Expenditures:	\$544	\$254	\$187
Revenues over/under Expenditures:	\$3,656,846	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	126.08%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$24,148,688	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$686	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,824,787	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$18,875,645	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$15,490,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$440	\$301	\$186
General Obligation Debt over EAV:	0.56%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northfield Park District		
Unit Code:	016/510/12	County:	Cook
Fiscal Year End:	6/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,089,968		
Equalized Assessed Valuation:	\$482,968,425		
Population:	4,360		
Employees:			
Full Time:	8		
Part Time:	45		
Salaries Paid:	\$891,559		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$872,552	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$200	\$180	\$118
Revenues During FY 22:	\$2,319,358	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,894,294	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$532	\$305	\$213
Per Capita Expenditures:	\$434	\$254	\$187
Revenues over/under Expenditures:	\$425,064	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	50.99%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$965,849	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$222	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$283,208	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,039,218	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,098,635	\$7,833,047	\$4,053,563
Per Capita Debt:	\$481	\$301	\$186
General Obligation Debt over EAV:	0.00%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Brook Park District		
Unit Code:	022/170/12	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,188,420		
Equalized Assessed Valuation:	\$1,705,822,065		
Population:	8,077		
Employees:			
Full Time:		39	
Part Time:		43	
Salaries Paid:		\$4,111,783	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,343,023	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$414	\$180	\$118
Revenues During FY 22:	\$7,433,219	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$6,826,754	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$920	\$305	\$213
Per Capita Expenditures:	\$845	\$254	\$187
Revenues over/under Expenditures:	\$606,465	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	49.61%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,386,940	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$419	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$433,438	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,085,889	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$17,383,061	\$7,833,047	\$4,053,563
Per Capita Debt:	\$2,152	\$301	\$186
General Obligation Debt over EAV:	0.97%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$2,405,508	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$298	\$37	\$0
Revenues During FY 22:	\$1,956,946	\$397,063	\$0
Expenditures During FY 22:	\$1,468,811	\$359,151	\$0
Per Capita Revenues:	\$242	\$18	\$0
Per Capita Expenses:	\$182	\$16	\$0
Operating Income (loss):	\$488,135	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	197.01%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$2,893,643	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$358	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Forest Park District		
Unit Code:	016/520/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,762,118		
Equalized Assessed Valuation:	\$435,769,214		
Population:	27,478		
Employees:			
Full Time:	9		
Part Time:	100		
Salaries Paid:	\$1,159,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,311,109	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$48	\$180	\$118
Revenues During FY 22:	\$2,754,230	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$2,307,044	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$100	\$305	\$213
Per Capita Expenditures:	\$84	\$254	\$187
Revenues over/under Expenditures:	\$447,186	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	76.21%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,758,295	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$64	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,768,420	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$494,617)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,003,516	\$7,833,047	\$4,053,563
Per Capita Debt:	\$73	\$301	\$186
General Obligation Debt over EAV:	0.42%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Lawn Park District		
Unit Code:	016/530/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,193,936		
Equalized Assessed Valuation:	\$1,308,166,273		
Population:	58,362		
Employees:			
Full Time:	55		
Part Time:	471		
Salaries Paid:	\$4,826,647		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,404,766	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$58	\$180	\$118
Revenues During FY 22:	\$7,978,040	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$8,083,469	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$137	\$305	\$213
Per Capita Expenditures:	\$139	\$254	\$187
Revenues over/under Expenditures:	(\$105,429)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	40.82%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,299,337	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$57	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$794,825	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,961,281	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,182,915	\$7,833,047	\$4,053,563
Per Capita Debt:	\$37	\$301	\$186
General Obligation Debt over EAV:	0.17%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$13,330,916	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$228	\$37	\$0
Revenues During FY 22:	\$3,828,859	\$397,063	\$0
Expenditures During FY 22:	\$3,241,571	\$359,151	\$0
Per Capita Revenues:	\$66	\$18	\$0
Per Capita Expenses:	\$56	\$16	\$0
Operating Income (loss):	\$587,288	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	429.37%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$13,918,204	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$238	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Park Park District		
Unit Code:	016/540/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,650,374		
Equalized Assessed Valuation:	\$1,870,149,740		
Population:	54,583		
Employees:			
Full Time:	59		
Part Time:	485		
Salaries Paid:	\$6,529,789		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,010,937	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$183	\$180	\$118
Revenues During FY 22:	\$20,205,518	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$15,746,193	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$370	\$305	\$213
Per Capita Expenditures:	\$288	\$254	\$187
Revenues over/under Expenditures:	\$4,459,325	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	72.41%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$11,402,134	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$209	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,544,008	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$12,539,597	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$25,848,487	\$7,833,047	\$4,053,563
Per Capita Debt:	\$474	\$301	\$186
General Obligation Debt over EAV:	0.29%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakbrook Terrace Park District		
Unit Code:	022/180/12	County:	Dupage
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,746,277		
Equalized Assessed Valuation:	\$376,206,646		
Population:	2,751		
Employees:			
Full Time:		10	
Part Time:		23	
Salaries Paid:		\$605,626	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$152,576)	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	(\$55)	\$180	\$118
Revenues During FY 22:	\$1,397,523	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,242,397	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$508	\$305	\$213
Per Capita Expenditures:	\$452	\$254	\$187
Revenues over/under Expenditures:	\$155,126	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	109.67%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,362,537	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$495	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,754,186	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$710,208	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$438,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$159	\$301	\$186
General Obligation Debt over EAV:	0.12%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Octavia Park District		
Unit Code:	064/030/12	County:	McLean
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$149,176		
Equalized Assessed Valuation:	\$57,849,286		
Population:	1,100		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$25,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$8,864	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$8	\$97	\$44
Revenues During FY 22:	\$149,175	\$217,199	\$135,187
Expenditures During FY 22:	\$148,589	\$204,386	\$129,663
Per Capita Revenues:	\$136	\$91	\$54
Per Capita Expenditures:	\$135	\$77	\$48
Revenues over/under Expenditures:	\$586	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	6.36%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$9,450	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$9	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$9,451	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$9,772	\$143,904	\$0
Per Capita Debt:	\$9	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Park District		
Unit Code:	053/010/12	County:	Livingston
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,016		
Equalized Assessed Valuation:	\$54,906,764		
Population:	1,182		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$42,410		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$275,636	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$233	\$97	\$44
Revenues During FY 22:	\$127,546	\$217,199	\$135,187
Expenditures During FY 22:	\$90,016	\$204,386	\$129,663
Per Capita Revenues:	\$108	\$91	\$54
Per Capita Expenditures:	\$76	\$77	\$48
Revenues over/under Expenditures:	\$37,530	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	347.90%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$313,166	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$265	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$329,531	\$63,922	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$0	\$58,449	\$0

FISCAL YEAR 2022



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 22:	\$0	\$143,904	\$0
Per Capita Debt:	\$0	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$28,020	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 22:	\$0	\$15,962	\$0
Expenditures During FY 22:	\$0	\$15,086	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$876	\$0
Ratio of Retained Earnings to Expenses:	0.00%	3.18%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$29,738	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olympia Fields Park District		
Unit Code:	016/550/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,448,186		
Equalized Assessed Valuation:	\$154,779,525		
Population:	5,028		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$190,781		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$94,734	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$19	\$180	\$118
Revenues During FY 22:	\$907,394	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$618,533	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$180	\$305	\$213
Per Capita Expenditures:	\$123	\$254	\$187
Revenues over/under Expenditures:	\$288,861	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	62.02%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$383,595	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$76	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$716,892	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$251,673)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$2,521,077	\$7,833,047	\$4,053,563
Per Capita Debt:	\$501	\$301	\$186
General Obligation Debt over EAV:	0.32%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oregon Park District		
Unit Code:	071/020/12	County:	Ogle
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,532,440		
Equalized Assessed Valuation:	\$657,080,025		
Population:	3,848		
Employees:			
Full Time:	13		
Part Time:	11		
Salaries Paid:	\$1,097,908		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,891,871	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$492	\$180	\$118
Revenues During FY 22:	\$2,058,859	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,586,780	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$535	\$305	\$213
Per Capita Expenditures:	\$932	\$254	\$187
Revenues over/under Expenditures:	(\$1,527,921)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	49.57%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,777,950	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$462	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,263,392	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$815,982	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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 22:	\$0	\$7,833,047	\$4,053,563
Per Capita Debt:	\$0	\$301	\$186
General Obligation Debt over EAV:	0.00%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$0	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 22:	\$0	\$397,063	\$0
Expenditures During FY 22:	\$0	\$359,151	\$0
Per Capita Revenues:	\$0	\$18	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$0	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$0	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oswegoland Park District		
Unit Code:	047/010/12	County:	Kendall
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,871,063		
Equalized Assessed Valuation:	\$1,699,541,242		
Population:	61,621		
Employees:			
Full Time:		49	
Part Time:		414	
Salaries Paid:		\$4,835,863	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,061,300	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$212	\$180	\$118
Revenues During FY 22:	\$12,623,574	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$10,005,516	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$205	\$305	\$213
Per Capita Expenditures:	\$162	\$254	\$187
Revenues over/under Expenditures:	\$2,618,058	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	100.58%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$10,063,874	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$163	\$222	\$131

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,502	\$0
Total Unreserved Funds:	\$0	\$4,844	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,311,724	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$7,148,227	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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