

FISCAL YEAR 2023



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:	12/31/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,128,663
Equalized Assessed Valuation:	\$176,706,751
Population:	15,051
Employees:	
Full Time:	8
Part Time:	30
Salaries Paid:	\$496,658

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$674,069	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$45	\$225	\$127
Revenues During FY 23:	\$1,072,969	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$932,724	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$71	\$329	\$227
Per Capita Expenditures:	\$62	\$282	\$199
Revenues over/under Expenditures:	\$140,245	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	77.89%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$726,526	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$48	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$474,723	\$12,430	\$0
Total Unreserved Funds:	\$251,803	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$0	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,571,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$104	\$303	\$186
General Obligation Debt over EAV:	0.89%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,939,947		
Equalized Assessed Valuation:	\$412,632,687		
Population:	13,000		
Employees:			
Full Time:	13		
Part Time:	8		
Salaries Paid:	\$748,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$639,208	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$49	\$225	\$127
Revenues During FY 23:	\$1,975,241	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,859,986	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$152	\$329	\$227
Per Capita Expenditures:	\$143	\$282	\$199
Revenues over/under Expenditures:	\$115,255	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	26.26%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$488,463	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$38	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,847	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$394,212	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$4,135,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$318	\$303	\$186
General Obligation Debt over EAV:	1.00%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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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:	Marengo Park District		
Unit Code:	063/040/12	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$883,872		
Equalized Assessed Valuation:	\$165,114,332		
Population:	7,800		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$204,660		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$320,938	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$41	\$103	\$51
Revenues During FY 23:	\$848,878	\$216,789	\$142,510
Expenditures During FY 23:	\$984,499	\$205,084	\$132,619
Per Capita Revenues:	\$109	\$94	\$59
Per Capita Expenditures:	\$126	\$87	\$55
Revenues over/under Expenditures:	(\$135,621)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	35.77%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$352,152	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$45	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$460,135	\$75,506	\$0
Total Unrestricted Net Assets:	(\$5,624)	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$2,205,225	\$111,142	\$0
Per Capita Debt:	\$283	\$29	\$0
General Obligation Debt over EAV:	1.29%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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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:	Marion Park District		
Unit Code:	100/020/12	County:	Williamson
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,892,206		
Equalized Assessed Valuation:	\$361,677,558		
Population:	175,000		
Employees:			
Full Time:	9		
Part Time:	25		
Salaries Paid:	\$30,968		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$552,799	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$3	\$225	\$127
Revenues During FY 23:	\$1,276,745	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,099,985	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$7	\$329	\$227
Per Capita Expenditures:	\$6	\$282	\$199
Revenues over/under Expenditures:	\$176,760	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	61.14%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$672,581	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$4	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$569,371	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$683,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$4	\$303	\$186
General Obligation Debt over EAV:	0.19%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$26,555	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$45,250	\$391,032	\$0
Expenditures During FY 23:	\$103,740	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$1	\$16	\$0
Operating Income (loss):	(\$58,490)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	24.14%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$25,043	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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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:	Markham Park District
Unit Code:	016/410/12
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$814,034
Equalized Assessed Valuation:	\$109,258,279
Population:	11,661
Employees:	
Full Time:	4
Part Time:	7
Salaries Paid:	\$333,383

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$99,845	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$9	\$225	\$127
Revenues During FY 23:	\$901,877	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$773,416	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$77	\$329	\$227
Per Capita Expenditures:	\$66	\$282	\$199
Revenues over/under Expenditures:	\$128,461	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	36.80%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$284,639	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$24	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$110,332	\$12,430	\$0
Total Unreserved Funds:	\$125,385	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	(\$77,330)	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$526,473	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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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 23:	\$93,395	\$8,090,204	\$3,825,371
Per Capita Debt:	\$8	\$303	\$186
General Obligation Debt over EAV:	0.09%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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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:	Marrowbone Twp Park District		
Unit Code:	070/010/12	County:	Moultrie
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$134,464		
Equalized Assessed Valuation:	\$30,264,834		
Population:	1,632		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$25,169		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$124,493	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$76	\$103	\$51
Revenues During FY 23:	\$73,307	\$216,789	\$142,510
Expenditures During FY 23:	\$52,404	\$205,084	\$132,619
Per Capita Revenues:	\$45	\$94	\$59
Per Capita Expenditures:	\$32	\$87	\$55
Revenues over/under Expenditures:	\$20,903	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	277.45%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$145,396	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$89	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$145,396	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	Mason City Park District		
Unit Code:	060/010/12	County:	Mason
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,000		
Equalized Assessed Valuation:	\$20,826,679		
Population:	2,077		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$46,277		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$90,981	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$44	\$103	\$51
Revenues During FY 23:	\$159,353	\$216,789	\$142,510
Expenditures During FY 23:	\$181,310	\$205,084	\$132,619
Per Capita Revenues:	\$77	\$94	\$59
Per Capita Expenditures:	\$87	\$87	\$55
Revenues over/under Expenditures:	(\$21,957)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	38.07%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$69,024	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$33	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$159,353	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	Mason Township Park District		
Unit Code:	025/025/12	County:	Effingham
Fiscal Year End:	4/30/2023		
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 23:	\$34,135	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$59	\$103	\$51
Revenues During FY 23:	\$51,767	\$216,789	\$142,510
Expenditures During FY 23:	\$55,032	\$205,084	\$132,619
Per Capita Revenues:	\$90	\$94	\$59
Per Capita Expenditures:	\$96	\$87	\$55
Revenues over/under Expenditures:	(\$3,265)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	56.09%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$30,870	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$54	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$29,738	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$824,836		
Equalized Assessed Valuation:	\$186,529,123		
Population:	15,817		
Employees:			
Full Time:	1		
Part Time:	53		
Salaries Paid:	\$195,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$263,587	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$17	\$103	\$51
Revenues During FY 23:	\$574,443	\$216,789	\$142,510
Expenditures During FY 23:	\$600,383	\$205,084	\$132,619
Per Capita Revenues:	\$36	\$94	\$59
Per Capita Expenditures:	\$38	\$87	\$55
Revenues over/under Expenditures:	(\$25,940)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	39.58%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$237,647	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$15	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,562	\$75,506	\$0
Total Unrestricted Net Assets:	\$153,357	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$849,000	\$111,142	\$0
Per Capita Debt:	\$54	\$29	\$0
General Obligation Debt over EAV:	0.46%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,303,936		
Equalized Assessed Valuation:	\$111,832,325		
Population:	249		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$220,969		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$592,224	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$2,378	\$103	\$51
Revenues During FY 23:	\$538,395	\$216,789	\$142,510
Expenditures During FY 23:	\$467,273	\$205,084	\$132,619
Per Capita Revenues:	\$2,162	\$94	\$59
Per Capita Expenditures:	\$1,877	\$87	\$55
Revenues over/under Expenditures:	\$71,122	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	141.96%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$663,346	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$2,664	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$209,330	\$75,506	\$0
Total Unrestricted Net Assets:	\$663,346	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$377,000	\$111,142	\$0
Per Capita Debt:	\$1,514	\$29	\$0
General Obligation Debt over EAV:	0.34%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,414,247		
Equalized Assessed Valuation:	\$419,665,671		
Population:	9,500		
Employees:			
Full Time:	9		
Part Time:	31		
Salaries Paid:	\$596,127		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,617,913	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$170	\$225	\$127
Revenues During FY 23:	\$1,801,457	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,482,396	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$190	\$329	\$227
Per Capita Expenditures:	\$156	\$282	\$199
Revenues over/under Expenditures:	\$319,061	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	120.55%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,786,974	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$188	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$422,829	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,263,211	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,639,076	\$8,090,204	\$3,825,371
Per Capita Debt:	\$173	\$303	\$186
General Obligation Debt over EAV:	0.25%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,480,268		
Equalized Assessed Valuation:	\$625,980,334		
Population:	40,000		
Employees:			
Full Time:		13	
Part Time:		71	
Salaries Paid:		\$1,580,743	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,140,940	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$104	\$225	\$127
Revenues During FY 23:	\$4,277,829	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,039,661	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$107	\$329	\$227
Per Capita Expenditures:	\$76	\$282	\$199
Revenues over/under Expenditures:	\$1,238,168	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	176.96%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,379,108	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$134	\$255	\$136
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,740,533	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,962,592	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$688,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$17	\$303	\$186
General Obligation Debt over EAV:	0.11%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,089,238		
Equalized Assessed Valuation:	\$117,975,553		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	36		
Salaries Paid:	\$102,781		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$665,242	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$133	\$103	\$51
Revenues During FY 23:	\$384,607	\$216,789	\$142,510
Expenditures During FY 23:	\$326,881	\$205,084	\$132,619
Per Capita Revenues:	\$77	\$94	\$59
Per Capita Expenditures:	\$65	\$87	\$55
Revenues over/under Expenditures:	\$57,726	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	221.17%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$722,968	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$145	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$722,968	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$482,372		
Equalized Assessed Valuation:	\$71,860,136		
Population:	3,904		
Employees:			
Full Time:			
Part Time:	40		
Salaries Paid:	\$120,974		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$459,043	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$118	\$103	\$51
Revenues During FY 23:	\$237,895	\$216,789	\$142,510
Expenditures During FY 23:	\$276,134	\$205,084	\$132,619
Per Capita Revenues:	\$61	\$94	\$59
Per Capita Expenditures:	\$71	\$87	\$55
Revenues over/under Expenditures:	(\$38,239)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	152.39%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$420,804	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$108	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,770	\$25,074	\$0
Total Unreserved Funds:	\$341,975	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$213,000	\$111,142	\$0
Per Capita Debt:	\$55	\$29	\$0
General Obligation Debt over EAV:	0.30%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,056,873
Equalized Assessed Valuation:	\$205,379,989
Population:	13,983
Employees:	
Full Time:	12
Part Time:	36
Salaries Paid:	\$879,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,678,637	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$120	\$225	\$127
Revenues During FY 23:	\$2,136,436	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,902,623	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$153	\$329	\$227
Per Capita Expenditures:	\$136	\$282	\$199
Revenues over/under Expenditures:	\$233,813	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	109.95%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,091,850	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$150	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,099,014	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$850,033	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$12,529,647	\$8,090,204	\$3,825,371
Per Capita Debt:	\$896	\$303	\$186
General Obligation Debt over EAV:	5.82%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	8/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$413,500		
Equalized Assessed Valuation:	\$26,075,398		
Population:	1,659		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$41,841	

Blended Component Units
<p>Number Submitted = 1</p> <p>Milford Dolphin Swim Team</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$96,924	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$58	\$103	\$51
Revenues During FY 23:	\$139,315	\$216,789	\$142,510
Expenditures During FY 23:	\$179,885	\$205,084	\$132,619
Per Capita Revenues:	\$84	\$94	\$59
Per Capita Expenditures:	\$108	\$87	\$55
Revenues over/under Expenditures:	(\$40,570)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	31.33%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$56,354	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$34	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$16,221	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$844,200		
Equalized Assessed Valuation:	\$49,653,874		
Population:	1,098		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$68,406		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$336,766	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$307	\$103	\$51
Revenues During FY 23:	\$236,031	\$216,789	\$142,510
Expenditures During FY 23:	\$197,560	\$205,084	\$132,619
Per Capita Revenues:	\$215	\$94	\$59
Per Capita Expenditures:	\$180	\$87	\$55
Revenues over/under Expenditures:	\$38,471	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	189.94%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$375,237	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$342	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,094	\$75,506	\$0
Total Unrestricted Net Assets:	\$155,710	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$146,256	\$111,142	\$0
Per Capita Debt:	\$133	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,227,357		
Equalized Assessed Valuation:	\$1,209,876,976		
Population:	23,000		
Employees:			
Full Time:	19		
Part Time:	100		
Salaries Paid:	\$1,550,319		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,019,187	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$88	\$225	\$127
Revenues During FY 23:	\$3,577,415	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,271,220	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$156	\$329	\$227
Per Capita Expenditures:	\$142	\$282	\$199
Revenues over/under Expenditures:	\$306,195	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	54.27%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,775,382	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$77	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$734,816	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,196,782	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$6,547,565	\$8,090,204	\$3,825,371
Per Capita Debt:	\$285	\$303	\$186
General Obligation Debt over EAV:	0.44%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,914,239	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$170	\$35	\$0
Revenues During FY 23:	\$917,653	\$391,032	\$0
Expenditures During FY 23:	\$1,053,988	\$369,176	\$0
Per Capita Revenues:	\$40	\$17	\$0
Per Capita Expenses:	\$46	\$16	\$0
Operating Income (loss):	(\$136,335)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	365.23%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$3,849,509	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$167	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,800		
Equalized Assessed Valuation:	\$84,070,012		
Population:	3,586		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$115,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,840	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$3	\$103	\$51
Revenues During FY 23:	\$181,104	\$216,789	\$142,510
Expenditures During FY 23:	\$191,944	\$205,084	\$132,619
Per Capita Revenues:	\$51	\$94	\$59
Per Capita Expenditures:	\$54	\$87	\$55
Revenues over/under Expenditures:	(\$10,840)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	0.00%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$0	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$0	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,403	\$75,506	\$0
Total Unrestricted Net Assets:	(\$16,628)	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$36,000	\$111,142	\$0
Per Capita Debt:	\$10	\$29	\$0
General Obligation Debt over EAV:	0.04%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,419,579		
Equalized Assessed Valuation:	\$86,107,960		
Population:	10,799		
Employees:			
Full Time:	5		
Part Time:	29		
Salaries Paid:	\$350,918		

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 23:	\$996,842	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$92	\$103	\$51
Revenues During FY 23:	\$527,955	\$216,789	\$142,510
Expenditures During FY 23:	\$400,442	\$205,084	\$132,619
Per Capita Revenues:	\$49	\$94	\$59
Per Capita Expenditures:	\$37	\$87	\$55
Revenues over/under Expenditures:	\$127,513	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	281.75%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$1,128,235	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$104	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,682,921	\$75,506	\$0
Total Unrestricted Net Assets:	\$70,680	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$430,652	\$111,142	\$0
Per Capita Debt:	\$40	\$29	\$0
General Obligation Debt over EAV:	0.49%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$404,600	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$37	\$4	\$0
Revenues During FY 23:	\$665,498	\$18,253	\$0
Expenditures During FY 23:	\$664,501	\$17,879	\$0
Per Capita Revenues:	\$62	\$2	\$0
Per Capita Expenses:	\$62	\$2	\$0
Operating Income (loss):	\$997	\$374	\$0
Ratio of Retained Earnings to Expenses:	60.45%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$401,717	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$37	\$4	\$0

FISCAL YEAR 2023



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:	3/31/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$5,131,000
Equalized Assessed Valuation:	\$648,817,846
Population:	17,334
Employees:	
Full Time:	10
Part Time:	145
Salaries Paid:	\$873,835

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,064,718	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$119	\$225	\$127
Revenues During FY 23:	\$2,468,056	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,914,448	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$142	\$329	\$227
Per Capita Expenditures:	\$168	\$282	\$199
Revenues over/under Expenditures:	(\$446,392)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	57.17%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,666,326	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$96	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,146,712	\$12,430	\$0
Total Unreserved Funds:	\$519,614	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,253,179	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$519,614	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,980,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$114	\$303	\$186
General Obligation Debt over EAV:	0.31%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,974,627		
Equalized Assessed Valuation:	\$1,041,365,777		
Population:	24,371		
Employees:			
Full Time:		25	
Part Time:		239	
Salaries Paid:		\$2,860,175	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,137,856	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$88	\$225	\$127
Revenues During FY 23:	\$7,039,928	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,228,395	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$289	\$329	\$227
Per Capita Expenditures:	\$215	\$282	\$199
Revenues over/under Expenditures:	\$1,811,533	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	60.24%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,149,389	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$129	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,512,808	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,066,779	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$16,432,765	\$8,090,204	\$3,825,371
Per Capita Debt:	\$674	\$303	\$186
General Obligation Debt over EAV:	1.58%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$100,550		
Equalized Assessed Valuation:	\$28,900,404		
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 23:	\$54,447	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$28	\$103	\$51
Revenues During FY 23:	\$35,246	\$216,789	\$142,510
Expenditures During FY 23:	\$31,882	\$205,084	\$132,619
Per Capita Revenues:	\$18	\$94	\$59
Per Capita Expenditures:	\$17	\$87	\$55
Revenues over/under Expenditures:	\$3,364	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	181.33%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$57,811	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$30	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$233,769		
Equalized Assessed Valuation:	\$63,511,490		
Population:	1,400		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$77,608	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$112,974	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$81	\$103	\$51
Revenues During FY 23:	\$196,580	\$216,789	\$142,510
Expenditures During FY 23:	\$233,769	\$205,084	\$132,619
Per Capita Revenues:	\$140	\$94	\$59
Per Capita Expenditures:	\$167	\$87	\$55
Revenues over/under Expenditures:	(\$37,189)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	32.42%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$75,785	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$54	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$3,905,193	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,673,652		
Equalized Assessed Valuation:	\$2,186,488,184		
Population:	56,852		
Employees:			
Full Time:	42		
Part Time:	177		
Salaries Paid:	\$6,210,413		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,342,382	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$182	\$225	\$127
Revenues During FY 23:	\$15,832,788	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$13,919,917	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$278	\$329	\$227
Per Capita Expenditures:	\$245	\$282	\$199
Revenues over/under Expenditures:	\$1,912,871	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	88.04%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$12,255,253	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$216	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,258,747	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$13,269,290	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$24,334,917	\$8,090,204	\$3,825,371
Per Capita Debt:	\$428	\$303	\$186
General Obligation Debt over EAV:	0.16%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	10/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$231,391		
Equalized Assessed Valuation:	\$78,005,825		
Population:	1,537		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$29,497		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$61,253	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$40	\$103	\$51
Revenues During FY 23:	\$139,153	\$216,789	\$142,510
Expenditures During FY 23:	\$154,916	\$205,084	\$132,619
Per Capita Revenues:	\$91	\$94	\$59
Per Capita Expenditures:	\$101	\$87	\$55
Revenues over/under Expenditures:	(\$15,763)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	29.36%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$45,490	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$30	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$45,490	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$80,000	\$111,142	\$0
Per Capita Debt:	\$52	\$29	\$0
General Obligation Debt over EAV:	0.10%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$79,275		
Equalized Assessed Valuation:	\$4,109,851		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$34,859		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$93,196	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$37	\$103	\$51
Revenues During FY 23:	\$149,570	\$216,789	\$142,510
Expenditures During FY 23:	\$121,571	\$205,084	\$132,619
Per Capita Revenues:	\$60	\$94	\$59
Per Capita Expenditures:	\$49	\$87	\$55
Revenues over/under Expenditures:	\$27,999	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	79.13%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$96,195	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$38	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$96,195	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$11,014	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$4	\$4	\$0
Revenues During FY 23:	\$27,917	\$18,253	\$0
Expenditures During FY 23:	\$53,662	\$17,879	\$0
Per Capita Revenues:	\$11	\$2	\$0
Per Capita Expenses:	\$21	\$2	\$0
Operating Income (loss):	(\$25,745)	\$374	\$0
Ratio of Retained Earnings to Expenses:	19.14%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$10,269	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$4	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,633,873		
Equalized Assessed Valuation:	\$1,135,812,129		
Population:	31,612		
Employees:			
Full Time:		58	
Part Time:		390	
Salaries Paid:		\$5,491,894	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,592,733	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$145	\$225	\$127
Revenues During FY 23:	\$12,191,082	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$11,153,291	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$386	\$329	\$227
Per Capita Expenditures:	\$353	\$282	\$199
Revenues over/under Expenditures:	\$1,037,791	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	39.72%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,430,524	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$140	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,091,342	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,649,319	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,470,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$47	\$303	\$186
General Obligation Debt over EAV:	0.13%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	Murphysboro Park District		
Unit Code:	039/030/12	County:	Jackson
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$500,000		
Equalized Assessed Valuation:	\$82,305,798		
Population:	7,033		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$96,543		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,158,848	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$165	\$103	\$51
Revenues During FY 23:	\$520,682	\$216,789	\$142,510
Expenditures During FY 23:	\$485,838	\$205,084	\$132,619
Per Capita Revenues:	\$74	\$94	\$59
Per Capita Expenditures:	\$69	\$87	\$55
Revenues over/under Expenditures:	\$34,844	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	245.70%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$1,193,692	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$170	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$295,094	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$111,030	\$111,142	\$0
Per Capita Debt:	\$16	\$29	\$0
General Obligation Debt over EAV:	0.13%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,865,329		
Equalized Assessed Valuation:	\$8,584,630,651		
Population:	149,540		
Employees:			
Full Time:	131		
Part Time:	936		
Salaries Paid:	\$14,419,409		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,293,849	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$69	\$225	\$127
Revenues During FY 23:	\$41,555,361	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$30,533,112	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$278	\$329	\$227
Per Capita Expenditures:	\$204	\$282	\$199
Revenues over/under Expenditures:	\$11,022,249	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	34.72%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$10,599,949	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$71	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,675,673	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$22,631,546	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$25,676,503	\$8,090,204	\$3,825,371
Per Capita Debt:	\$172	\$303	\$186
General Obligation Debt over EAV:	0.27%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	Nauvoo Park District		
Unit Code:	034/055/12	County:	Hancock
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$99,800		
Equalized Assessed Valuation:	\$21,188,012		
Population:	950		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$50,827	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$54	\$103	\$51
Revenues During FY 23:	\$43,972	\$216,789	\$142,510
Expenditures During FY 23:	\$44,043	\$205,084	\$132,619
Per Capita Revenues:	\$46	\$94	\$59
Per Capita Expenditures:	\$46	\$87	\$55
Revenues over/under Expenditures:	(\$71)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	115.24%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$50,756	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$53	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/1/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$196,297		
Equalized Assessed Valuation:	\$55,238,520		
Population:	1,398		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$22,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$154,353	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$110	\$103	\$51
Revenues During FY 23:	\$210,159	\$216,789	\$142,510
Expenditures During FY 23:	\$196,297	\$205,084	\$132,619
Per Capita Revenues:	\$150	\$94	\$59
Per Capita Expenditures:	\$140	\$87	\$55
Revenues over/under Expenditures:	\$13,862	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	85.69%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$168,215	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$120	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,073	\$25,074	\$0
Total Unreserved Funds:	\$137,142	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,416		
Equalized Assessed Valuation:	\$26,807,608		
Population:	2,110		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$5,881		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,320	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$6	\$103	\$51
Revenues During FY 23:	\$61,087	\$216,789	\$142,510
Expenditures During FY 23:	\$52,608	\$205,084	\$132,619
Per Capita Revenues:	\$29	\$94	\$59
Per Capita Expenditures:	\$25	\$87	\$55
Revenues over/under Expenditures:	\$8,479	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	39.54%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$20,799	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$10	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$12,320	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,807,645		
Equalized Assessed Valuation:	\$1,600,974,780		
Population:	68,000		
Employees:			
Full Time:	35		
Part Time:	200		
Salaries Paid:	\$3,364,711		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,185,418	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$17	\$225	\$127
Revenues During FY 23:	\$5,828,525	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,716,472	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$86	\$329	\$227
Per Capita Expenditures:	\$84	\$282	\$199
Revenues over/under Expenditures:	\$112,053	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	22.80%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,303,211	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$19	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$961,566	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$5,320)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$2,644,360	\$8,090,204	\$3,825,371
Per Capita Debt:	\$39	\$303	\$186
General Obligation Debt over EAV:	0.04%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,978,194	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$44	\$35	\$0
Revenues During FY 23:	\$2,530,977	\$391,032	\$0
Expenditures During FY 23:	\$2,372,847	\$369,176	\$0
Per Capita Revenues:	\$37	\$17	\$0
Per Capita Expenses:	\$35	\$16	\$0
Operating Income (loss):	\$158,130	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	130.04%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$3,085,756	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$45	\$35	\$0

FISCAL YEAR 2023



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:	Niantic Park District		
Unit Code:	055/030/12	County:	Macon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$42,038,710		
Population:	612		
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 23:	\$0	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$0	\$103	\$51
Revenues During FY 23:	\$0	\$216,789	\$142,510
Expenditures During FY 23:	\$0	\$205,084	\$132,619
Per Capita Revenues:	\$0	\$94	\$59
Per Capita Expenditures:	\$0	\$87	\$55
Revenues over/under Expenditures:	\$0	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	0.00%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$0	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$0	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,544,203		
Equalized Assessed Valuation:	\$1,339,651,654		
Population:	25,662		
Employees:			
Full Time:		35	
Part Time:		125	
Salaries Paid:		\$4,293,529	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,414,032	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$367	\$225	\$127
Revenues During FY 23:	\$10,404,610	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$8,296,399	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$405	\$329	\$227
Per Capita Expenditures:	\$323	\$282	\$199
Revenues over/under Expenditures:	\$2,108,211	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	126.17%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$10,467,243	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$408	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,563,624	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$8,386,475	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$26,787,640	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,044	\$303	\$186
General Obligation Debt over EAV:	0.24%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$14,435,003	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$563	\$35	\$0
Revenues During FY 23:	\$2,384,210	\$391,032	\$0
Expenditures During FY 23:	\$2,101,707	\$369,176	\$0
Per Capita Revenues:	\$93	\$17	\$0
Per Capita Expenses:	\$82	\$16	\$0
Operating Income (loss):	\$282,503	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	700.26%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$14,717,506	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$574	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,481,760		
Equalized Assessed Valuation:	\$34,087,595		
Population:	2,700		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$23,385		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$695,528	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$258	\$103	\$51
Revenues During FY 23:	\$175,423	\$216,789	\$142,510
Expenditures During FY 23:	\$110,606	\$205,084	\$132,619
Per Capita Revenues:	\$65	\$94	\$59
Per Capita Expenditures:	\$41	\$87	\$55
Revenues over/under Expenditures:	\$64,817	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	687.44%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$760,345	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$282	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$760,344	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,682,737		
Equalized Assessed Valuation:	\$568,626,842		
Population:	16,410		
Employees:			
Full Time:	14		
Part Time:	42		
Salaries Paid:	\$1,582,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,727,992	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$227	\$225	\$127
Revenues During FY 23:	\$2,850,050	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,786,008	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$174	\$329	\$227
Per Capita Expenditures:	\$170	\$282	\$199
Revenues over/under Expenditures:	\$64,042	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	137.62%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,834,034	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$234	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,525,333	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,927,682	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$6,945,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$423	\$303	\$186
General Obligation Debt over EAV:	1.22%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,305,277	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$80	\$35	\$0
Revenues During FY 23:	\$755,049	\$391,032	\$0
Expenditures During FY 23:	\$727,258	\$369,176	\$0
Per Capita Revenues:	\$46	\$17	\$0
Per Capita Expenses:	\$44	\$16	\$0
Operating Income (loss):	\$27,791	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	177.50%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$1,290,870	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$79	\$35	\$0

FISCAL YEAR 2023



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:	North Berwyn Park District		
Unit Code:	016/495/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,078,345		
Equalized Assessed Valuation:	\$293,464,235		
Population:	53,554		
Employees:			
Full Time:	9		
Part Time:	58		
Salaries Paid:	\$1,036,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$1,128,209)	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	(\$21)	\$225	\$127
Revenues During FY 23:	\$1,377,126	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,139,163	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$26	\$329	\$227
Per Capita Expenditures:	\$40	\$282	\$199
Revenues over/under Expenditures:	(\$762,037)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	(88.36%)	88.13%	79.09%
Ending Fund Balance for FY 23:	(\$1,890,246)	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	(\$35)	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,213,453	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$6,675,349)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$7,712,665	\$8,090,204	\$3,825,371
Per Capita Debt:	\$144	\$303	\$186
General Obligation Debt over EAV:	1.74%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$113,400		
Equalized Assessed Valuation:	\$66,314,800		
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 23:	\$88,261	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$16	\$103	\$51
Revenues During FY 23:	\$87,856	\$216,789	\$142,510
Expenditures During FY 23:	\$119,862	\$205,084	\$132,619
Per Capita Revenues:	\$16	\$94	\$59
Per Capita Expenditures:	\$22	\$87	\$55
Revenues over/under Expenditures:	(\$32,006)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	46.93%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$56,255	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$10	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$56,255	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,561		
Equalized Assessed Valuation:	\$31,927,552		
Population:	640		
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 23:	\$24,297	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$38	\$103	\$51
Revenues During FY 23:	\$30,713	\$216,789	\$142,510
Expenditures During FY 23:	\$21,926	\$205,084	\$132,619
Per Capita Revenues:	\$48	\$94	\$59
Per Capita Expenditures:	\$34	\$87	\$55
Revenues over/under Expenditures:	\$8,787	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	150.89%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$33,084	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$52	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,314,395		
Equalized Assessed Valuation:	\$3,204,280,347		
Population:	35,222		
Employees:			
Full Time:	70		
Part Time:	214		
Salaries Paid:	\$9,808,928		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$24,148,688	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$686	\$225	\$127
Revenues During FY 23:	\$26,403,454	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$24,963,558	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$750	\$329	\$227
Per Capita Expenditures:	\$709	\$282	\$199
Revenues over/under Expenditures:	\$1,439,896	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	102.50%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$25,588,584	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$726	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,694,946	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$26,104,728	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$13,675,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$388	\$303	\$186
General Obligation Debt over EAV:	0.43%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,443,814		
Equalized Assessed Valuation:	\$590,702,366		
Population:	5,000		
Employees:			
Full Time:	8		
Part Time:	52		
Salaries Paid:	\$921,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$965,849	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$193	\$225	\$127
Revenues During FY 23:	\$2,578,651	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,005,606	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$516	\$329	\$227
Per Capita Expenditures:	\$401	\$282	\$199
Revenues over/under Expenditures:	\$573,045	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	52.07%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,044,350	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$209	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,169	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$757,991	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,895,906	\$8,090,204	\$3,825,371
Per Capita Debt:	\$379	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,876,059		
Equalized Assessed Valuation:	\$1,705,822,065		
Population:	8,025		
Employees:			
Full Time:	39		
Part Time:	272		
Salaries Paid:	\$4,619,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,386,940	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$422	\$225	\$127
Revenues During FY 23:	\$8,623,529	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$7,439,119	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$1,075	\$329	\$227
Per Capita Expenditures:	\$927	\$282	\$199
Revenues over/under Expenditures:	\$1,184,410	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	53.92%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,010,803	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$500	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$567,587	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,711,865	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$18,865,496	\$8,090,204	\$3,825,371
Per Capita Debt:	\$2,351	\$303	\$186
General Obligation Debt over EAV:	1.07%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,893,643	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$361	\$35	\$0
Revenues During FY 23:	\$2,023,910	\$391,032	\$0
Expenditures During FY 23:	\$1,843,061	\$369,176	\$0
Per Capita Revenues:	\$252	\$17	\$0
Per Capita Expenses:	\$230	\$16	\$0
Operating Income (loss):	\$180,849	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	166.81%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$3,074,492	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$383	\$35	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,815,900		
Equalized Assessed Valuation:	\$423,052,998		
Population:	27,478		
Employees:			
Full Time:	10		
Part Time:	107		
Salaries Paid:	\$1,301,753		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,758,295	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$64	\$225	\$127
Revenues During FY 23:	\$3,046,470	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,537,218	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$111	\$329	\$227
Per Capita Expenditures:	\$92	\$282	\$199
Revenues over/under Expenditures:	\$509,252	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	92.10%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,336,697	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$85	\$255	\$136
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,022,341	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$402,918)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,119,894	\$8,090,204	\$3,825,371
Per Capita Debt:	\$41	\$303	\$186
General Obligation Debt over EAV:	0.20%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,344,628		
Equalized Assessed Valuation:	\$1,202,809,508		
Population:	58,362		
Employees:			
Full Time:	50		
Part Time:	309		
Salaries Paid:	\$5,417,890		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,299,337	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$57	\$225	\$127
Revenues During FY 23:	\$9,298,798	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$7,529,173	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$159	\$329	\$227
Per Capita Expenditures:	\$129	\$282	\$199
Revenues over/under Expenditures:	\$1,769,625	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	59.17%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,454,962	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$76	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,203,608	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,955,833	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$2,225,005	\$8,090,204	\$3,825,371
Per Capita Debt:	\$38	\$303	\$186
General Obligation Debt over EAV:	0.18%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$13,918,204	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$238	\$35	\$0
Revenues During FY 23:	\$4,370,896	\$391,032	\$0
Expenditures During FY 23:	\$4,061,953	\$369,176	\$0
Per Capita Revenues:	\$75	\$17	\$0
Per Capita Expenses:	\$70	\$16	\$0
Operating Income (loss):	\$308,943	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	350.25%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$14,227,147	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$244	\$35	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,796,324		
Equalized Assessed Valuation:	\$1,830,646,053		
Population:	51,631		
Employees:			
Full Time:	60		
Part Time:	696		
Salaries Paid:	\$7,723,578		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,402,134	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$221	\$225	\$127
Revenues During FY 23:	\$22,388,142	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$17,458,078	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$434	\$329	\$227
Per Capita Expenditures:	\$338	\$282	\$199
Revenues over/under Expenditures:	\$4,930,064	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	73.48%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$12,827,589	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$248	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,440,424	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$17,113,200	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$23,508,699	\$8,090,204	\$3,825,371
Per Capita Debt:	\$455	\$303	\$186
General Obligation Debt over EAV:	0.30%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,493,717		
Equalized Assessed Valuation:	\$391,468,698		
Population:	2,751		
Employees:			
Full Time:		10	
Part Time:		23	
Salaries Paid:		\$600,922	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,362,537	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$495	\$225	\$127
Revenues During FY 23:	\$1,404,016	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,196,169	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$510	\$329	\$227
Per Capita Expenditures:	\$435	\$282	\$199
Revenues over/under Expenditures:	\$207,847	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	131.28%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,570,384	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$571	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,927,175	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$763,500	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,300,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$473	\$303	\$186
General Obligation Debt over EAV:	0.33%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$175,740		
Equalized Assessed Valuation:	\$65,870,680		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$32,832		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,450	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$6	\$103	\$51
Revenues During FY 23:	\$172,405	\$216,789	\$142,510
Expenditures During FY 23:	\$154,730	\$205,084	\$132,619
Per Capita Revenues:	\$115	\$94	\$59
Per Capita Expenditures:	\$103	\$87	\$55
Revenues over/under Expenditures:	\$17,675	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	17.53%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$27,125	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$18	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$9,450	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$94,538		
Equalized Assessed Valuation:	\$59,753,187		
Population:	1,182		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$45,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$329,531	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$279	\$103	\$51
Revenues During FY 23:	\$133,279	\$216,789	\$142,510
Expenditures During FY 23:	\$94,538	\$205,084	\$132,619
Per Capita Revenues:	\$113	\$94	\$59
Per Capita Expenditures:	\$80	\$87	\$55
Revenues over/under Expenditures:	\$38,741	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	389.55%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$368,272	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$312	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$345,943	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$0	\$87,722	\$0

FISCAL YEAR 2023



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 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 23:	\$0	\$18,253	\$0
Expenditures During FY 23:	\$0	\$17,879	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$374	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2023



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:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,588,993
Equalized Assessed Valuation:	\$129,070,357
Population:	4,949
Employees:	
Full Time:	1
Part Time:	5
Salaries Paid:	\$212,759

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$383,595	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$78	\$225	\$127
Revenues During FY 23:	\$1,060,777	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$778,340	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$214	\$329	\$227
Per Capita Expenditures:	\$157	\$282	\$199
Revenues over/under Expenditures:	\$282,437	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	85.57%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$666,032	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$135	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$603,089	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$763,723	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$2,548,296	\$8,090,204	\$3,825,371
Per Capita Debt:	\$515	\$303	\$186
General Obligation Debt over EAV:	0.28%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,614,419		
Equalized Assessed Valuation:	\$664,155,522		
Population:	3,604		
Employees:			
Full Time:	14		
Part Time:	31		
Salaries Paid:	\$1,210,703		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,777,950	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$493	\$225	\$127
Revenues During FY 23:	\$2,310,533	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,514,713	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$641	\$329	\$227
Per Capita Expenditures:	\$975	\$282	\$199
Revenues over/under Expenditures:	(\$1,204,180)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	99.52%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,497,770	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$971	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,327,717	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,566,450	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$1,552,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$431	\$303	\$186
General Obligation Debt over EAV:	0.23%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2023



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:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,792,369		
Equalized Assessed Valuation:	\$1,829,582,526		
Population:	65,000		
Employees:			
Full Time:	52		
Part Time:	441		
Salaries Paid:	\$5,961,239		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,063,874	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$155	\$225	\$127
Revenues During FY 23:	\$13,668,049	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$11,810,869	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$210	\$329	\$227
Per Capita Expenditures:	\$182	\$282	\$199
Revenues over/under Expenditures:	\$1,857,180	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	80.94%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$9,559,644	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$147	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,431,010	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,405,859	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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 23:	\$7,965,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$123	\$303	\$186
General Obligation Debt over EAV:	0.44%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 23:	\$0	\$391,032	\$0
Expenditures During FY 23:	\$0	\$369,176	\$0
Per Capita Revenues:	\$0	\$17	\$0
Per Capita Expenses:	\$0	\$16	\$0
Operating Income (loss):	\$0	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	0.00%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0