

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Macomb Park District
Unit Code:	062/020/12
County:	McDonough
Fiscal Year End:	12/31/2024
Accounting Method:	Cash
Appropriation or Budget:	\$2,194,165
Equalized Assessed Valuation:	\$180,125,969
Population:	15,051
Employees:	
Full Time:	8
Part Time:	33
Salaries Paid:	\$558,242

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$726,526	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$48	\$51,271	\$141
Revenues During FY 24:	\$1,014,511	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$994,737	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$67	\$51,545	\$255
Per Capita Expenditures:	\$66	\$36,731	\$221
Revenues over/under Expenditures:	\$19,774	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	75.02%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$746,300	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$50	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$744,142	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$242,033	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,425,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$95	\$64,415	\$185
General Obligation Debt over EAV:	0.79%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manhattan Park District
Unit Code:	099/055/12
County:	Will
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,889,018
Equalized Assessed Valuation:	\$451,615,956
Population:	13,547
Employees:	
Full Time:	12
Part Time:	17
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 24:	\$488,463	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$36	\$51,271	\$141
Revenues During FY 24:	\$2,173,288	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,083,019	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$160	\$51,545	\$255
Per Capita Expenditures:	\$154	\$36,731	\$221
Revenues over/under Expenditures:	\$90,269	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	24.33%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$506,732	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$37	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,815	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$239,092	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,230,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$312	\$64,415	\$185
General Obligation Debt over EAV:	0.94%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marengo Park District		
Unit Code:	063/040/12	County:	Mchenry
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,127,521		
Equalized Assessed Valuation:	\$180,774,934		
Population:	7,800		
Employees:			
Full Time:	1		
Part Time:	36		
Salaries Paid:	\$201,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$352,152	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$45	\$51,271	\$141
Revenues During FY 24:	\$1,266,294	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,362,411	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$162	\$51,545	\$255
Per Capita Expenditures:	\$175	\$36,731	\$221
Revenues over/under Expenditures:	(\$96,117)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	31.30%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$426,490	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$55	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$503,875	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$30,899	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,041,240	\$8,382,922	\$4,127,052
Per Capita Debt:	\$262	\$64,415	\$185
General Obligation Debt over EAV:	1.13%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marion Park District		
Unit Code:	100/020/12	County:	Williamson
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,933,627		
Equalized Assessed Valuation:	\$372,563,622		
Population:	17,500		
Employees:			
Full Time:	9		
Part Time:	3		
Salaries Paid:	\$503,754		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$672,581	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$38	\$51,271	\$141
Revenues During FY 24:	\$1,399,735	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,236,605	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$80	\$51,545	\$255
Per Capita Expenditures:	\$71	\$36,731	\$221
Revenues over/under Expenditures:	\$163,130	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	65.67%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$812,108	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$46	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$758,484	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$638,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$36	\$64,415	\$185
General Obligation Debt over EAV:	0.17%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$25,043	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$1	\$37	\$0
Revenues During FY 24:	\$57,781	\$443,657	\$0
Expenditures During FY 24:	\$108,619	\$404,551	\$0
Per Capita Revenues:	\$3	\$20	\$0
Per Capita Expenses:	\$6	\$18	\$0
Operating Income (loss):	(\$50,838)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	(2.02%)	59.39%	0.00%
Ending Retained Earnings for FY 24:	(\$2,192)	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marrowbone Twp Park District
Unit Code:	070/010/12
County:	Moultrie
Fiscal Year End:	4/30/2024
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$134,464
Equalized Assessed Valuation:	\$32,883,608
Population:	1,632
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	\$32,516

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$145,396	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$89	\$367	\$54
Revenues During FY 24:	\$76,205	\$245,108	\$138,240
Expenditures During FY 24:	\$108,713	\$247,904	\$147,937
Per Capita Revenues:	\$47	\$801	\$65
Per Capita Expenditures:	\$67	\$623	\$66
Revenues over/under Expenditures:	(\$32,508)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	103.84%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$112,888	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$69	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$112,888	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason City Park District		
Unit Code:	060/010/12	County:	Mason
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,050		
Equalized Assessed Valuation:	\$74,625,030		
Population:	2,065		
Employees:			
Full Time:			
Part Time:	27		
Salaries Paid:	\$50,737		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$69,024	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$33	\$367	\$54
Revenues During FY 24:	\$167,873	\$245,108	\$138,240
Expenditures During FY 24:	\$182,255	\$247,904	\$147,937
Per Capita Revenues:	\$81	\$801	\$65
Per Capita Expenditures:	\$88	\$623	\$66
Revenues over/under Expenditures:	(\$14,382)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	29.98%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$54,642	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$26	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$69,024	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason Township Park District														
Unit Code:	025/025/12	County:	Effingham												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$30,000														
Equalized Assessed Valuation:	\$1,245,000														
Population:	575														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$30,870	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$54	\$367	\$54
Revenues During FY 24:	\$41,976	\$245,108	\$138,240
Expenditures During FY 24:	\$42,424	\$247,904	\$147,937
Per Capita Revenues:	\$73	\$801	\$65
Per Capita Expenditures:	\$74	\$623	\$66
Revenues over/under Expenditures:	(\$448)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	71.71%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$30,422	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$53	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$29,290	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mattoon Park District		
Unit Code:	015/030/12	County:	Coles
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$894,163		
Equalized Assessed Valuation:	\$190,247,452		
Population:	15,817		
Employees:			
Full Time:	1		
Part Time:	48		
Salaries Paid:	\$204,264		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$237,647	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$15	\$367	\$54
Revenues During FY 24:	\$557,362	\$245,108	\$138,240
Expenditures During FY 24:	\$606,333	\$247,904	\$147,937
Per Capita Revenues:	\$35	\$801	\$65
Per Capita Expenditures:	\$38	\$623	\$66
Revenues over/under Expenditures:	(\$48,971)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	31.12%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$188,676	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$12	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,954	\$78,590	\$0
Total Unrestricted Net Assets:	\$67,452	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$799,000	\$105,102	\$0
Per Capita Debt:	\$51	\$31	\$0
General Obligation Debt over EAV:	0.42%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maywood Park District		
Unit Code:	016/810/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$848,194		
Equalized Assessed Valuation:	\$2,467,653		
Population:	23,000		
Employees:			
Full Time:	12		
Part Time:	5		
Salaries Paid:	\$161,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$996,200	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$43	\$367	\$54
Revenues During FY 24:	\$819,323	\$245,108	\$138,240
Expenditures During FY 24:	\$1,178,254	\$247,904	\$147,937
Per Capita Revenues:	\$36	\$801	\$65
Per Capita Expenditures:	\$51	\$623	\$66
Revenues over/under Expenditures:	(\$358,931)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	54.09%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$637,269	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$28	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$259,025	\$105,102	\$0
Per Capita Debt:	\$11	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mc Cook Park District		
Unit Code:	016/430/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,315,441		
Equalized Assessed Valuation:	\$157,064,232		
Population:	300		
Employees:			
Full Time:		3	
Part Time:		9	
Salaries Paid:		\$248,020	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$663,346	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$2,211	\$367	\$54
Revenues During FY 24:	\$607,285	\$245,108	\$138,240
Expenditures During FY 24:	\$507,232	\$247,904	\$147,937
Per Capita Revenues:	\$2,024	\$801	\$65
Per Capita Expenditures:	\$1,691	\$623	\$66
Revenues over/under Expenditures:	\$100,053	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	150.50%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$763,399	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$2,545	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$435,568	\$78,590	\$0
Total Unrestricted Net Assets:	\$763,399	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$250,000	\$105,102	\$0
Per Capita Debt:	\$833	\$31	\$0
General Obligation Debt over EAV:	0.16%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Medinah Park District		
Unit Code:	022/150/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,428,008		
Equalized Assessed Valuation:	\$457,344,939		
Population:	9,500		
Employees:			
Full Time:	9		
Part Time:	37		
Salaries Paid:	\$771,608		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,786,974	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$188	\$51,271	\$141
Revenues During FY 24:	\$1,795,595	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,017,216	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$189	\$51,545	\$255
Per Capita Expenditures:	\$212	\$36,731	\$221
Revenues over/under Expenditures:	(\$221,621)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	62.73%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,265,353	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$133	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$173,065	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,073,293	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,429,314	\$8,382,922	\$4,127,052
Per Capita Debt:	\$150	\$64,415	\$185
General Obligation Debt over EAV:	0.20%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	095/010/12	County:	Washington
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,170,271		
Equalized Assessed Valuation:	\$122,382,405		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	38		
Salaries Paid:	\$132,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$722,968	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$145	\$367	\$54
Revenues During FY 24:	\$443,888	\$245,108	\$138,240
Expenditures During FY 24:	\$526,055	\$247,904	\$147,937
Per Capita Revenues:	\$89	\$801	\$65
Per Capita Expenditures:	\$105	\$623	\$66
Revenues over/under Expenditures:	(\$82,167)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	121.81%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$640,801	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$128	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$640,801	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metamora Park District		
Unit Code:	102/015/12	County:	Woodford
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$474,177		
Equalized Assessed Valuation:	\$77,766,959		
Population:	3,904		
Employees:			
Full Time:			
Part Time:	49		
Salaries Paid:	\$123,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$420,804	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$108	\$367	\$54
Revenues During FY 24:	\$253,839	\$245,108	\$138,240
Expenditures During FY 24:	\$285,210	\$247,904	\$147,937
Per Capita Revenues:	\$65	\$801	\$65
Per Capita Expenditures:	\$73	\$623	\$66
Revenues over/under Expenditures:	(\$31,371)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	136.54%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$389,433	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$100	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$69,136	\$16,582	\$0
Total Unreserved Funds:	\$315,056	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$120,000	\$105,102	\$0
Per Capita Debt:	\$31	\$31	\$0
General Obligation Debt over EAV:	0.15%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midlothian Park District
Unit Code:	016/450/12
County:	Cook
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,974,003
Equalized Assessed Valuation:	\$266,455,771
Population:	14,325
Employees:	
Full Time:	12
Part Time:	36
Salaries Paid:	\$1,033,908

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,091,850	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$146	\$51,271	\$141
Revenues During FY 24:	\$2,143,792	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,150,851	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$150	\$51,545	\$255
Per Capita Expenditures:	\$150	\$36,731	\$221
Revenues over/under Expenditures:	(\$7,059)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	105.87%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,277,091	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$159	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,367,643	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$847,585	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$12,090,537	\$8,382,922	\$4,127,052
Per Capita Debt:	\$844	\$64,415	\$185
General Obligation Debt over EAV:	4.35%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milford Township Park District		
Unit Code:	038/020/12	County:	Iroquois
Fiscal Year End:	8/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$510,800		
Equalized Assessed Valuation:	\$33,522,620		
Population:	1,659		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$49,450		

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 24:	\$56,354	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$34	\$367	\$54
Revenues During FY 24:	\$248,300	\$245,108	\$138,240
Expenditures During FY 24:	\$176,830	\$247,904	\$147,937
Per Capita Revenues:	\$150	\$801	\$65
Per Capita Expenditures:	\$107	\$623	\$66
Revenues over/under Expenditures:	\$71,470	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	72.29%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$127,824	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$77	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$127,825	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milledgeville Park District		
Unit Code:	008/010/12	County:	Carroll
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,064,500		
Equalized Assessed Valuation:	\$53,012,604		
Population:	1,098		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$76,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$375,237	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$342	\$367	\$54
Revenues During FY 24:	\$237,760	\$245,108	\$138,240
Expenditures During FY 24:	\$322,844	\$247,904	\$147,937
Per Capita Revenues:	\$217	\$801	\$65
Per Capita Expenditures:	\$294	\$623	\$66
Revenues over/under Expenditures:	(\$85,084)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	60.93%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$196,718	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$179	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,232	\$78,590	\$0
Total Unrestricted Net Assets:	\$87,488	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$119,578	\$105,102	\$0
Per Capita Debt:	\$109	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mokena Park District		
Unit Code:	099/060/12	County:	Will
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,881,435		
Equalized Assessed Valuation:	\$1,278,261,032		
Population:	23,000		
Employees:			
Full Time:	19		
Part Time:	100		
Salaries Paid:	\$1,677,918		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,775,382	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$77	\$51,271	\$141
Revenues During FY 24:	\$3,954,807	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,256,791	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$172	\$51,545	\$255
Per Capita Expenditures:	\$142	\$36,731	\$221
Revenues over/under Expenditures:	\$698,016	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	73.95%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,408,498	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$105	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$839,976	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,478,961	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$5,592,689	\$8,382,922	\$4,127,052
Per Capita Debt:	\$243	\$64,415	\$185
General Obligation Debt over EAV:	0.38%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,849,509	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$167	\$37	\$0
Revenues During FY 24:	\$997,244	\$443,657	\$0
Expenditures During FY 24:	\$1,080,015	\$404,551	\$0
Per Capita Revenues:	\$43	\$20	\$0
Per Capita Expenses:	\$47	\$18	\$0
Operating Income (loss):	(\$82,771)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	350.21%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,782,358	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$164	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Momence Park District		
Unit Code:	046/030/12	County:	Kankakee
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$173,911		
Equalized Assessed Valuation:	\$91,369,004		
Population:	3,586		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$120,726		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$0	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$0	\$367	\$54
Revenues During FY 24:	\$226,243	\$245,108	\$138,240
Expenditures During FY 24:	\$204,587	\$247,904	\$147,937
Per Capita Revenues:	\$63	\$801	\$65
Per Capita Expenditures:	\$57	\$623	\$66
Revenues over/under Expenditures:	\$21,656	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	10.59%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$21,656	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$6	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,544	\$78,590	\$0
Total Unrestricted Net Assets:	\$7,658	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$28,000	\$105,102	\$0
Per Capita Debt:	\$8	\$31	\$0
General Obligation Debt over EAV:	0.03%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monmouth Park District		
Unit Code:	094/010/12	County:	Warren
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,419,935		
Equalized Assessed Valuation:	\$94,508,374		
Population:	10,799		
Employees:			
Full Time:	5		
Part Time:	29		
Salaries Paid:	\$378,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,128,235	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$104	\$367	\$54
Revenues During FY 24:	\$494,225	\$245,108	\$138,240
Expenditures During FY 24:	\$427,249	\$247,904	\$147,937
Per Capita Revenues:	\$46	\$801	\$65
Per Capita Expenditures:	\$40	\$623	\$66
Revenues over/under Expenditures:	\$66,976	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	282.00%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,204,846	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$112	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,426,335	\$78,590	\$0
Total Unrestricted Net Assets:	\$12,280	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$479,904	\$105,102	\$0
Per Capita Debt:	\$44	\$31	\$0
General Obligation Debt over EAV:	0.41%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$401,717	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$37	\$4	\$0
Revenues During FY 24:	\$779,481	\$19,663	\$0
Expenditures During FY 24:	\$711,789	\$18,042	\$0
Per Capita Revenues:	\$72	\$2	\$0
Per Capita Expenses:	\$66	\$2	\$0
Operating Income (loss):	\$67,692	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	77.51%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$551,699	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$51	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Park District		
Unit Code:	090/030/12	County:	Tazewell
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,448,850		
Equalized Assessed Valuation:	\$718,542,812		
Population:	17,469		
Employees:			
Full Time:	8		
Part Time:	148		
Salaries Paid:	\$912,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,666,326	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$95	\$51,271	\$141
Revenues During FY 24:	\$2,726,882	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,625,834	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$156	\$51,545	\$255
Per Capita Expenditures:	\$150	\$36,731	\$221
Revenues over/under Expenditures:	\$101,048	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	67.31%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,767,374	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$101	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,398,407	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$532,694	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,052,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$117	\$64,415	\$185
General Obligation Debt over EAV:	0.29%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Grove Park District		
Unit Code:	016/460/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,802,996		
Equalized Assessed Valuation:	\$1,072,312,640		
Population:	24,219		
Employees:			
Full Time:		25	
Part Time:		254	
Salaries Paid:		\$3,103,528	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,149,389	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$130	\$51,271	\$141
Revenues During FY 24:	\$7,303,144	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$5,644,028	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$302	\$51,545	\$255
Per Capita Expenditures:	\$233	\$36,731	\$221
Revenues over/under Expenditures:	\$1,659,116	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	73.78%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,163,905	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$172	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,655,616	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$6,306,241	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$15,745,315	\$8,382,922	\$4,127,052
Per Capita Debt:	\$650	\$64,415	\$185
General Obligation Debt over EAV:	1.47%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moweaqua Township Park District		
Unit Code:	086/010/12	County:	Shelby
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$71,650		
Equalized Assessed Valuation:	\$30,910,428		
Population:	2,003		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$57,811	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$29	\$367	\$54
Revenues During FY 24:	\$37,262	\$245,108	\$138,240
Expenditures During FY 24:	\$28,212	\$247,904	\$147,937
Per Capita Revenues:	\$19	\$801	\$65
Per Capita Expenditures:	\$14	\$623	\$66
Revenues over/under Expenditures:	\$9,050	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	236.99%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$66,861	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$33	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Hopes Funks Grove Park District		
Unit Code:	064/045/12	County:	McLean
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$202,621		
Equalized Assessed Valuation:	\$63,511,490		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$79,267		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$75,785	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$54	\$367	\$54
Revenues During FY 24:	\$198,325	\$245,108	\$138,240
Expenditures During FY 24:	\$202,621	\$247,904	\$147,937
Per Capita Revenues:	\$142	\$801	\$65
Per Capita Expenditures:	\$145	\$623	\$66
Revenues over/under Expenditures:	(\$4,296)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	35.28%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$71,489	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$51	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$3,900,897	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Prospect Park District		
Unit Code:	016/470/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,061,512		
Equalized Assessed Valuation:	\$2,228,528,022		
Population:	56,852		
Employees:			
Full Time:	67		
Part Time:	200		
Salaries Paid:	\$6,955,763		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,255,253	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$216	\$51,271	\$141
Revenues During FY 24:	\$16,791,952	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$14,518,646	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$295	\$51,545	\$255
Per Capita Expenditures:	\$255	\$36,731	\$221
Revenues over/under Expenditures:	\$2,273,306	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	100.28%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$14,559,459	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$256	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,932,481	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$15,555,612	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$21,991,553	\$8,382,922	\$4,127,052
Per Capita Debt:	\$387	\$64,415	\$185
General Obligation Debt over EAV:	0.18%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Pulaski Park District		
Unit Code:	054/030/12	County:	Logan
Fiscal Year End:	10/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$268,138		
Equalized Assessed Valuation:	\$78,005,825		
Population:	1,537		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$57,793		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$45,490	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$30	\$367	\$54
Revenues During FY 24:	\$390,835	\$245,108	\$138,240
Expenditures During FY 24:	\$189,201	\$247,904	\$147,937
Per Capita Revenues:	\$254	\$801	\$65
Per Capita Expenditures:	\$123	\$623	\$66
Revenues over/under Expenditures:	\$201,634	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	130.61%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$247,124	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$161	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$247,125	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Sterling Park District											
Unit Code:	005/010/12	County:	Brown									
Fiscal Year End:	4/30/2024											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$85,314											
Equalized Assessed Valuation:	\$48,130,259											
Population:	2,500											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">14</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$36,126</td> </tr> </table>			Full Time:			Part Time:	14		Salaries Paid:	\$36,126	
Full Time:												
Part Time:	14											
Salaries Paid:	\$36,126											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$96,195	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$38	\$367	\$54
Revenues During FY 24:	\$130,590	\$245,108	\$138,240
Expenditures During FY 24:	\$110,545	\$247,904	\$147,937
Per Capita Revenues:	\$52	\$801	\$65
Per Capita Expenditures:	\$44	\$623	\$66
Revenues over/under Expenditures:	\$20,045	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	78.01%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$86,240	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$34	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$86,240	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$10,269	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$4	\$4	\$0
Revenues During FY 24:	\$23,684	\$19,663	\$0
Expenditures During FY 24:	\$60,747	\$18,042	\$0
Per Capita Revenues:	\$9	\$2	\$0
Per Capita Expenses:	\$24	\$2	\$0
Operating Income (loss):	(\$37,063)	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	5.28%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$3,206	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$1	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mundelein Park District		
Unit Code:	049/090/12	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,844,606		
Equalized Assessed Valuation:	\$1,216,065,366		
Population:	32,500		
Employees:			
Full Time:	57		
Part Time:	422		
Salaries Paid:	\$6,012,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,430,524	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$136	\$51,271	\$141
Revenues During FY 24:	\$13,517,093	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$12,968,121	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$416	\$51,545	\$255
Per Capita Expenditures:	\$399	\$36,731	\$221
Revenues over/under Expenditures:	\$548,972	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	30.69%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,979,496	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$122	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,107,447	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,161,265	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$995,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$31	\$64,415	\$185
General Obligation Debt over EAV:	0.08%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Murphysboro Park District		
Unit Code:	039/030/12	County:	Jackson
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$400,000		
Equalized Assessed Valuation:	\$93,041,639		
Population:	7,033		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$81,422		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,193,692	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$170	\$367	\$54
Revenues During FY 24:	\$344,216	\$245,108	\$138,240
Expenditures During FY 24:	\$343,444	\$247,904	\$147,937
Per Capita Revenues:	\$49	\$801	\$65
Per Capita Expenditures:	\$49	\$623	\$66
Revenues over/under Expenditures:	\$772	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	347.79%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,194,464	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$170	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$239,997	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$74,485	\$105,102	\$0
Per Capita Debt:	\$11	\$31	\$0
General Obligation Debt over EAV:	0.08%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue 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:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,865,329		
Equalized Assessed Valuation:	\$9,114,248,939		
Population:	150,245		
Employees:			
Full Time:	137		
Part Time:	973		
Salaries Paid:	\$15,703,259		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,599,949	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$71	\$51,271	\$141
Revenues During FY 24:	\$44,803,818	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$32,712,414	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$298	\$51,545	\$255
Per Capita Expenditures:	\$218	\$36,731	\$221
Revenues over/under Expenditures:	\$12,091,404	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	33.77%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$11,048,142	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$74	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,028,416	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$21,974,577	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,833,123	\$8,382,922	\$4,127,052
Per Capita Debt:	\$152	\$64,415	\$185
General Obligation Debt over EAV:	0.23%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nauvoo Park District		
Unit Code:	034/055/12	County:	Hancock
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$264,265		
Equalized Assessed Valuation:	\$21,302,405		
Population:	950		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$50,716	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$53	\$367	\$54
Revenues During FY 24:	\$53,984	\$245,108	\$138,240
Expenditures During FY 24:	\$52,445	\$247,904	\$147,937
Per Capita Revenues:	\$57	\$801	\$65
Per Capita Expenditures:	\$55	\$623	\$66
Revenues over/under Expenditures:	\$1,539	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	99.64%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$52,255	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$55	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neoga Park District		
Unit Code:	018/015/12	County:	Cumberland
Fiscal Year End:	4/1/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$126,203		
Equalized Assessed Valuation:	\$60,221,151		
Population:	1,375		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$25,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$168,215	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$122	\$367	\$54
Revenues During FY 24:	\$143,707	\$245,108	\$138,240
Expenditures During FY 24:	\$126,203	\$247,904	\$147,937
Per Capita Revenues:	\$105	\$801	\$65
Per Capita Expenditures:	\$92	\$623	\$66
Revenues over/under Expenditures:	\$17,504	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	147.16%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$185,719	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$135	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,843	\$16,582	\$0
Total Unreserved Funds:	\$151,877	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Athens Park District		
Unit Code:	088/050/12	County:	St. Clair
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,559		
Equalized Assessed Valuation:	\$29,748,993		
Population:	2,110		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$6,356		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,799	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$10	\$367	\$54
Revenues During FY 24:	\$36,665	\$245,108	\$138,240
Expenditures During FY 24:	\$35,357	\$247,904	\$147,937
Per Capita Revenues:	\$17	\$801	\$65
Per Capita Expenditures:	\$17	\$623	\$66
Revenues over/under Expenditures:	\$1,308	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	62.53%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$22,107	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$10	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$20,799	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Lenox Community Park District		
Unit Code:	099/070/12	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,166,826		
Equalized Assessed Valuation:	\$1,720,125,226		
Population:	68,000		
Employees:			
Full Time:	37		
Part Time:	209		
Salaries Paid:	\$3,689,762		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,303,211	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$19	\$51,271	\$141
Revenues During FY 24:	\$5,846,663	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,016,556	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$86	\$51,545	\$255
Per Capita Expenditures:	\$88	\$36,731	\$221
Revenues over/under Expenditures:	(\$169,893)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	17.52%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,053,953	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$15	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$337,804	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$370,542	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,440,387	\$8,382,922	\$4,127,052
Per Capita Debt:	\$65	\$64,415	\$185
General Obligation Debt over EAV:	0.03%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,085,756	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$45	\$37	\$0
Revenues During FY 24:	\$3,008,841	\$443,657	\$0
Expenditures During FY 24:	\$2,883,917	\$404,551	\$0
Per Capita Revenues:	\$44	\$20	\$0
Per Capita Expenses:	\$42	\$18	\$0
Operating Income (loss):	\$124,924	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	109.50%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,157,937	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$46	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niantic Park District														
Unit Code:	055/030/12	County:	Macon												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$20,000														
Equalized Assessed Valuation:	\$42,038,710														
Population:	612														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$7,500	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$12	\$367	\$54
Revenues During FY 24:	\$29,365	\$245,108	\$138,240
Expenditures During FY 24:	\$20,000	\$247,904	\$147,937
Per Capita Revenues:	\$48	\$801	\$65
Per Capita Expenditures:	\$33	\$623	\$66
Revenues over/under Expenditures:	\$9,365	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	84.33%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$16,865	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$28	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niles Park District		
Unit Code:	016/480/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,710,331		
Equalized Assessed Valuation:	\$1,365,095,627		
Population:	25,492		
Employees:			
Full Time:	32		
Part Time:	181		
Salaries Paid:	\$4,852,363		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$10,467,243	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$411	\$51,271	\$141
Revenues During FY 24:	\$10,869,107	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$9,553,421	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$426	\$51,545	\$255
Per Capita Expenditures:	\$375	\$36,731	\$221
Revenues over/under Expenditures:	\$1,315,686	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	105.25%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$10,054,977	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$394	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,124,140	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,120,423	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$25,073,453	\$8,382,922	\$4,127,052
Per Capita Debt:	\$984	\$64,415	\$185
General Obligation Debt over EAV:	0.24%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$14,717,506	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$577	\$37	\$0
Revenues During FY 24:	\$2,651,410	\$443,657	\$0
Expenditures During FY 24:	\$2,246,785	\$404,551	\$0
Per Capita Revenues:	\$104	\$20	\$0
Per Capita Expenses:	\$88	\$18	\$0
Operating Income (loss):	\$404,625	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	673.06%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$15,122,131	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$593	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nokomis Community Memorial Park District		
Unit Code:	068/020/12	County:	Montgomery
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,481,760		
Equalized Assessed Valuation:	\$36,692,872		
Population:	2,700		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$23,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$760,345	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$282	\$367	\$54
Revenues During FY 24:	\$172,956	\$245,108	\$138,240
Expenditures During FY 24:	\$732,062	\$247,904	\$147,937
Per Capita Revenues:	\$64	\$801	\$65
Per Capita Expenditures:	\$271	\$623	\$66
Revenues over/under Expenditures:	(\$559,106)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	50.28%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$368,074	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$136	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$368,073	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$166,835	\$105,102	\$0
Per Capita Debt:	\$62	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Norridge Park District		
Unit Code:	016/490/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,320,104		
Equalized Assessed Valuation:	\$685,601,926		
Population:	14,600		
Employees:			
Full Time:		15	
Part Time:		113	
Salaries Paid:		\$1,461,529	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,834,034	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$263	\$51,271	\$141
Revenues During FY 24:	\$3,294,367	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,703,420	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$226	\$51,545	\$255
Per Capita Expenditures:	\$185	\$36,731	\$221
Revenues over/under Expenditures:	\$590,947	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	165.23%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,466,981	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$306	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,806,512	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,523,890	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,605,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$452	\$64,415	\$185
General Obligation Debt over EAV:	0.96%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,290,870	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$88	\$37	\$0
Revenues During FY 24:	\$793,009	\$443,657	\$0
Expenditures During FY 24:	\$713,159	\$404,551	\$0
Per Capita Revenues:	\$54	\$20	\$0
Per Capita Expenses:	\$49	\$18	\$0
Operating Income (loss):	\$79,850	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	186.31%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$1,328,720	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$91	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Berwyn Park District		
Unit Code:	016/495/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,790,926		
Equalized Assessed Valuation:	\$417,174,511		
Population:	55,152		
Employees:			
Full Time:	9		
Part Time:	58		
Salaries Paid:	\$1,130,613		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$1,784,958)	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	(\$32)	\$51,271	\$141
Revenues During FY 24:	\$1,755,942	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,390,834	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$32	\$51,545	\$255
Per Capita Expenditures:	\$43	\$36,731	\$221
Revenues over/under Expenditures:	(\$634,892)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	(92.03%)	84.69%	73.95%
Ending Fund Balance for FY 24:	(\$2,200,300)	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	(\$40)	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,862,653	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$6,089,667)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,414,042	\$8,382,922	\$4,127,052
Per Capita Debt:	\$134	\$64,415	\$185
General Obligation Debt over EAV:	1.23%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Clay Park District		
Unit Code:	013/010/12	County:	Clay
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$113,400		
Equalized Assessed Valuation:	\$70,536,678		
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 24:	\$56,255	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$10	\$367	\$54
Revenues During FY 24:	\$87,934	\$245,108	\$138,240
Expenditures During FY 24:	\$68,345	\$247,904	\$147,937
Per Capita Revenues:	\$16	\$801	\$65
Per Capita Expenditures:	\$12	\$623	\$66
Revenues over/under Expenditures:	\$19,589	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	110.97%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$75,844	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$14	\$547	\$61

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$75,844	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Scott Park District		
Unit Code:	085/010/12	County:	Scott
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$63,819		
Equalized Assessed Valuation:	\$35,139,187		
Population:	582		
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 24:	\$33,085	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$57	\$367	\$54
Revenues During FY 24:	\$32,294	\$245,108	\$138,240
Expenditures During FY 24:	\$21,629	\$247,904	\$147,937
Per Capita Revenues:	\$55	\$801	\$65
Per Capita Expenditures:	\$37	\$623	\$66
Revenues over/under Expenditures:	\$10,665	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	202.27%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$43,750	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$75	\$547	\$61

Equity

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

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northbrook Park District		
Unit Code:	016/500/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,714,025		
Equalized Assessed Valuation:	\$3,327,496,553		
Population:	35,222		
Employees:			
Full Time:	75		
Part Time:	244		
Salaries Paid:	\$10,709,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$25,588,584	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$726	\$51,271	\$141
Revenues During FY 24:	\$29,442,600	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$27,742,763	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$836	\$51,545	\$255
Per Capita Expenditures:	\$788	\$36,731	\$221
Revenues over/under Expenditures:	\$1,699,837	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	98.95%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$27,452,495	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$779	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,823,509	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$26,638,784	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$11,735,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$333	\$64,415	\$185
General Obligation Debt over EAV:	0.35%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northfield Park District		
Unit Code:	016/510/12	County:	Cook
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,529,830		
Equalized Assessed Valuation:	\$605,052,923		
Population:	5,000		
Employees:			
Full Time:	9		
Part Time:	52		
Salaries Paid:	\$908,951		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,044,350	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$209	\$51,271	\$141
Revenues During FY 24:	\$2,840,984	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,104,912	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$568	\$51,545	\$255
Per Capita Expenditures:	\$421	\$36,731	\$221
Revenues over/under Expenditures:	\$736,072	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	61.39%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,292,251	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$258	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$272,810	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,199,462	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,691,530	\$8,382,922	\$4,127,052
Per Capita Debt:	\$338	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Brook Park District		
Unit Code:	022/170/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,921,183		
Equalized Assessed Valuation:	\$1,782,935,504		
Population:	8,049		
Employees:			
Full Time:	40		
Part Time:	305		
Salaries Paid:	\$4,959,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,010,803	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$498	\$51,271	\$141
Revenues During FY 24:	\$9,316,475	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$8,161,435	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$1,157	\$51,545	\$255
Per Capita Expenditures:	\$1,014	\$36,731	\$221
Revenues over/under Expenditures:	\$1,155,040	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	56.49%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,610,451	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$573	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$479,524	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,640,093	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,675,673	\$8,382,922	\$4,127,052
Per Capita Debt:	\$2,196	\$64,415	\$185
General Obligation Debt over EAV:	0.98%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,074,492	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$382	\$37	\$0
Revenues During FY 24:	\$2,342,621	\$443,657	\$0
Expenditures During FY 24:	\$1,841,969	\$404,551	\$0
Per Capita Revenues:	\$291	\$20	\$0
Per Capita Expenses:	\$229	\$18	\$0
Operating Income (loss):	\$500,652	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	194.09%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,575,144	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$444	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Forest Park District		
Unit Code:	016/520/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,336,205		
Equalized Assessed Valuation:	\$597,401,065		
Population:	27,478		
Employees:			
Full Time:	10		
Part Time:	111		
Salaries Paid:	\$1,330,562		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,336,697	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$85	\$51,271	\$141
Revenues During FY 24:	\$3,149,336	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,580,336	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$115	\$51,545	\$255
Per Capita Expenditures:	\$94	\$36,731	\$221
Revenues over/under Expenditures:	\$569,000	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	115.12%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,970,387	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$108	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,692,302	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$1,036,313)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,855,212	\$8,382,922	\$4,127,052
Per Capita Debt:	\$68	\$64,415	\$185
General Obligation Debt over EAV:	0.26%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Lawn Park District		
Unit Code:	016/530/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,318,920		
Equalized Assessed Valuation:	\$1,202,809,508		
Population:	58,362		
Employees:			
Full Time:	53		
Part Time:	317		
Salaries Paid:	\$5,971,349		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,454,962	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$76	\$51,271	\$141
Revenues During FY 24:	\$10,330,698	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$8,021,487	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$177	\$51,545	\$255
Per Capita Expenditures:	\$137	\$36,731	\$221
Revenues over/under Expenditures:	\$2,309,211	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	77.47%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,214,173	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$106	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,360,653	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,725,553	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,316,370	\$8,382,922	\$4,127,052
Per Capita Debt:	\$40	\$64,415	\$185
General Obligation Debt over EAV:	0.19%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$14,227,147	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$244	\$37	\$0
Revenues During FY 24:	\$4,633,427	\$443,657	\$0
Expenditures During FY 24:	\$4,588,940	\$404,551	\$0
Per Capita Revenues:	\$79	\$20	\$0
Per Capita Expenses:	\$79	\$18	\$0
Operating Income (loss):	\$44,487	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	311.31%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$14,285,634	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$245	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Park Park District		
Unit Code:	016/540/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,806,289		
Equalized Assessed Valuation:	\$2,361,857,488		
Population:	52,055		
Employees:			
Full Time:	64		
Part Time:	893		
Salaries Paid:	\$8,797,963		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,827,589	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$246	\$51,271	\$141
Revenues During FY 24:	\$24,704,492	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$19,297,473	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$475	\$51,545	\$255
Per Capita Expenditures:	\$371	\$36,731	\$221
Revenues over/under Expenditures:	\$5,407,019	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	73.28%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$14,141,240	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$272	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,311,398	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$19,636,804	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$23,017,113	\$8,382,922	\$4,127,052
Per Capita Debt:	\$442	\$64,415	\$185
General Obligation Debt over EAV:	0.23%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakbrook Terrace Park District		
Unit Code:	022/180/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,666,026		
Equalized Assessed Valuation:	\$371,439,022		
Population:	2,751		
Employees:			
Full Time:	10		
Part Time:	23		
Salaries Paid:	\$543,593		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,570,384	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$571	\$51,271	\$141
Revenues During FY 24:	\$1,612,532	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,311,308	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$586	\$51,545	\$255
Per Capita Expenditures:	\$477	\$36,731	\$221
Revenues over/under Expenditures:	\$301,224	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	115.43%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,513,608	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$550	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,823,796	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$23,954)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$886,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$322	\$64,415	\$185
General Obligation Debt over EAV:	0.24%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Park District		
Unit Code:	053/010/12	County:	Livingston
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$98,763		
Equalized Assessed Valuation:	\$64,756,056		
Population:	1,182		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$46,866		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$368,272	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$312	\$367	\$54
Revenues During FY 24:	\$123,582	\$245,108	\$138,240
Expenditures During FY 24:	\$98,763	\$247,904	\$147,937
Per Capita Revenues:	\$105	\$801	\$65
Per Capita Expenditures:	\$84	\$623	\$66
Revenues over/under Expenditures:	\$24,819	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	398.01%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$393,091	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$333	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$308,663	\$55,324	\$0

Net Assets

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olympia Fields Park District		
Unit Code:	016/550/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,572,370		
Equalized Assessed Valuation:	\$156,116,623		
Population:	4,920		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$241,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$666,032	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$135	\$51,271	\$141
Revenues During FY 24:	\$1,025,094	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$732,167	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$208	\$51,545	\$255
Per Capita Expenditures:	\$149	\$36,731	\$221
Revenues over/under Expenditures:	\$292,927	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	130.98%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$958,959	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$195	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$821,391	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$245,861	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,374,656	\$8,382,922	\$4,127,052
Per Capita Debt:	\$483	\$64,415	\$185
General Obligation Debt over EAV:	0.24%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oregon Park District		
Unit Code:	071/020/12	County:	Ogle
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,550,998		
Equalized Assessed Valuation:	\$677,307,127		
Population:	3,604		
Employees:			
Full Time:	14		
Part Time:	31		
Salaries Paid:	\$1,137,244		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,497,770	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$971	\$51,271	\$141
Revenues During FY 24:	\$2,573,480	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,894,632	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$714	\$51,545	\$255
Per Capita Expenditures:	\$1,081	\$36,731	\$221
Revenues over/under Expenditures:	(\$1,321,152)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	53.71%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,091,671	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$580	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,398,535	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,167,486	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$8,382,922	\$4,127,052
Per Capita Debt:	\$0	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

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

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oswegoland Park District		
Unit Code:	047/010/12	County:	Kendall
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,219,320		
Equalized Assessed Valuation:	\$2,020,138,734		
Population:	66,100		
Employees:			
Full Time:	53		
Part Time:	454		
Salaries Paid:	\$6,274,541		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,559,644	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$145	\$51,271	\$141
Revenues During FY 24:	\$14,354,652	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$12,523,305	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$217	\$51,545	\$255
Per Capita Expenditures:	\$189	\$36,731	\$221
Revenues over/under Expenditures:	\$1,831,347	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	75.82%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$9,495,585	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$144	\$66,061	\$155

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,167,223	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,167,150	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$6,355,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$96	\$64,415	\$185
General Obligation Debt over EAV:	0.31%	0.52%	0.25%

Enterprise Funds

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