

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Justice Park District		
Unit Code:	016/375/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$449,395		
Equalized Assessed Valuation:	\$152,938,136		
Population:	12,326		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$157,930		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	(\$738,508)	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	(\$60)	\$97	\$44
Revenues During FY 22:	\$219,787	\$217,199	\$135,187
Expenditures During FY 22:	\$462,404	\$204,386	\$129,663
Per Capita Revenues:	\$18	\$91	\$54
Per Capita Expenditures:	\$38	\$77	\$48
Revenues over/under Expenditures:	(\$242,617)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	(212.18%)	149.34%	104.11%
Ending Fund Balance for FY 22:	(\$981,125)	\$204,688	\$107,223
Per Capita Ending Fund Balance:	(\$80)	\$111	\$49

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,916,148	\$91,923	\$0
Total Unrestricted Net Assets:	(\$1,813,719)	\$58,449	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$800,000	\$143,904	\$0
Per Capita Debt:	\$65	\$45	\$0
General Obligation Debt over EAV:	0.52%	0.12%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kankakee Valley Park District		
Unit Code:	046/010/12	County:	Kankakee
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,290,570		
Equalized Assessed Valuation:	\$365,328,878		
Population:	28,250		
Employees:			
Full Time:		10	
Part Time:		67	
Salaries Paid:		\$966,739	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,931,865	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$68	\$180	\$118
Revenues During FY 22:	\$2,972,784	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,148,384	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$105	\$305	\$213
Per Capita Expenditures:	\$111	\$254	\$187
Revenues over/under Expenditures:	(\$175,600)	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	55.78%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,756,265	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$62	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,370,056	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	(\$4,832,316)	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$5,552,150	\$7,833,047	\$4,053,563
Per Capita Debt:	\$197	\$301	\$186
General Obligation Debt over EAV:	0.20%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kewanee Park District		
Unit Code:	037/030/12	County:	Henry
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,719,900		
Equalized Assessed Valuation:	\$91,992,042		
Population:	11,000		
Employees:			
Full Time:		8	
Part Time:		78	
Salaries Paid:		\$595,818	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,782,614	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$253	\$180	\$118
Revenues During FY 22:	\$2,299,168	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,887,022	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$209	\$305	\$213
Per Capita Expenditures:	\$172	\$254	\$187
Revenues over/under Expenditures:	\$412,146	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	171.92%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$3,244,136	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$295	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$1,280,164	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,163,461	\$7,833,047	\$4,053,563
Per Capita Debt:	\$106	\$301	\$186
General Obligation Debt over EAV:	1.14%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kingsbury Park District		
Unit Code:	003/010/12	County:	Bond
Fiscal Year End:	12/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,082,944		
Equalized Assessed Valuation:	\$110,570,254		
Population:	9,700		
Employees:			
	Full Time:	3	
	Part Time:	44	
	Salaries Paid:	\$260,356	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$396,606	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$41	\$97	\$44
Revenues During FY 22:	\$622,871	\$217,199	\$135,187
Expenditures During FY 22:	\$531,548	\$204,386	\$129,663
Per Capita Revenues:	\$64	\$91	\$54
Per Capita Expenditures:	\$55	\$77	\$48
Revenues over/under Expenditures:	\$91,323	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	90.03%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$478,564	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$49	\$111	\$49

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$625,397	\$91,923	\$0
Total Unrestricted Net Assets:	\$50,860	\$58,449	\$0

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$417,875	\$143,904	\$0
Per Capita Debt:	\$43	\$45	\$0
General Obligation Debt over EAV:	0.38%	0.12%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kirkwood Park District		
Unit Code:	094/005/12	County:	Warren
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,000		
Equalized Assessed Valuation:	\$21,336,750		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$36,748	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$37	\$97	\$44
Revenues During FY 22:	\$31,010	\$217,199	\$135,187
Expenditures During FY 22:	\$31,324	\$204,386	\$129,663
Per Capita Revenues:	\$31	\$91	\$54
Per Capita Expenditures:	\$31	\$77	\$48
Revenues over/under Expenditures:	(\$314)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	116.31%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$36,434	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$36	\$111	\$49

Equity

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

Net Assets

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

FISCAL YEAR 2022



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Grange Park District		
Unit Code:	016/390/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,333,619		
Equalized Assessed Valuation:	\$845,961,041		
Population:	16,321		
Employees:			
Full Time:		18	
Part Time:		123	
Salaries Paid:		\$1,653,007	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,136,669	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$253	\$180	\$118
Revenues During FY 22:	\$4,384,771	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$3,567,889	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$269	\$305	\$213
Per Capita Expenditures:	\$219	\$254	\$187
Revenues over/under Expenditures:	\$816,882	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	73.11%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,608,461	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$160	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$986,434	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$4,016,842	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,980,700	\$7,833,047	\$4,053,563
Per Capita Debt:	\$305	\$301	\$186
General Obligation Debt over EAV:	0.21%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Grange Park Park District
Unit Code:	016/170/12
County:	Cook
Fiscal Year End:	4/30/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,179,190
Equalized Assessed Valuation:	\$439,592,979
Population:	13,455
Employees:	
Full Time:	8
Part Time:	47
Salaries Paid:	\$622,853

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$621,356	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$46	\$180	\$118
Revenues During FY 22:	\$1,547,107	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,351,115	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$115	\$305	\$213
Per Capita Expenditures:	\$100	\$254	\$187
Revenues over/under Expenditures:	\$195,992	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	55.68%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$752,348	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$56	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$335,951	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$805,920	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,525,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$188	\$301	\$186
General Obligation Debt over EAV:	0.57%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Harpe Park District		
Unit Code:	034/040/12	County:	Hancock
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$394,575		
Equalized Assessed Valuation:	\$8,424,529		
Population:	1,175		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$56,627		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,847,391	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$1,572	\$97	\$44
Revenues During FY 22:	\$166,202	\$217,199	\$135,187
Expenditures During FY 22:	\$316,850	\$204,386	\$129,663
Per Capita Revenues:	\$141	\$91	\$54
Per Capita Expenditures:	\$270	\$77	\$48
Revenues over/under Expenditures:	(\$150,648)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	531.44%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$1,683,872	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$1,433	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$1,740,598	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lacon Park District		
Unit Code:	059/015/12	County:	Marshall
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$423,000		
Equalized Assessed Valuation:	\$22,840,022		
Population:	1,878		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,259		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$214,196	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$114	\$97	\$44
Revenues During FY 22:	\$19,567	\$217,199	\$135,187
Expenditures During FY 22:	\$115,810	\$204,386	\$129,663
Per Capita Revenues:	\$10	\$91	\$54
Per Capita Expenditures:	\$62	\$77	\$48
Revenues over/under Expenditures:	(\$96,243)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	101.85%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$117,953	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$63	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$257,658	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lafayette Park District		
Unit Code:	087/010/12	County:	Stark
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,000		
Equalized Assessed Valuation:	\$15,444,393		
Population:	600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$74,086	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$123	\$97	\$44
Revenues During FY 22:	\$26,665	\$217,199	\$135,187
Expenditures During FY 22:	\$18,759	\$204,386	\$129,663
Per Capita Revenues:	\$44	\$91	\$54
Per Capita Expenditures:	\$31	\$77	\$48
Revenues over/under Expenditures:	\$7,906	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	437.08%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$81,992	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$137	\$111	\$49

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Barrington Countryside Park District		
Unit Code:	049/125/12	County:	Lake
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$174,000		
Equalized Assessed Valuation:	\$311,581,353		
Population:	4,973		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$220,096	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$44	\$97	\$44
Revenues During FY 22:	\$90,664	\$217,199	\$135,187
Expenditures During FY 22:	\$48,255	\$204,386	\$129,663
Per Capita Revenues:	\$18	\$91	\$54
Per Capita Expenditures:	\$10	\$77	\$48
Revenues over/under Expenditures:	\$42,409	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	544.00%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$262,505	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$53	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$262,484	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Bluff Park District		
Unit Code:	049/080/12	County:	Lake
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,848,236		
Equalized Assessed Valuation:	\$660,580,682		
Population:	8,500		
Employees:			
Full Time:	12		
Part Time:	228		
Salaries Paid:	\$2,250,108		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,104,101	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$130	\$180	\$118
Revenues During FY 22:	\$5,188,157	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$4,140,289	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$610	\$305	\$213
Per Capita Expenditures:	\$487	\$254	\$187
Revenues over/under Expenditures:	\$1,047,868	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	46.98%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,945,300	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$229	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,819	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$2,513,380	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,944,048	\$7,833,047	\$4,053,563
Per Capita Debt:	\$582	\$301	\$186
General Obligation Debt over EAV:	0.64%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lamotte Park District		
Unit Code:	017/010/12	County:	Crawford
Fiscal Year End:	5/26/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$88,974		
Equalized Assessed Valuation:	\$35,547,985		
Population:	1,240		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$27,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$85,258	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$69	\$97	\$44
Revenues During FY 22:	\$88,974	\$217,199	\$135,187
Expenditures During FY 22:	\$66,441	\$204,386	\$129,663
Per Capita Revenues:	\$72	\$91	\$54
Per Capita Expenditures:	\$54	\$77	\$48
Revenues over/under Expenditures:	\$22,533	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	162.24%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$107,791	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$87	\$111	\$49

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lan Oak Park District		
Unit Code:	016/400/12	County:	Cook
Fiscal Year End:	4/30/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,320,624		
Equalized Assessed Valuation:	\$412,453,923		
Population:	27,614		
Employees:			
Full Time:		11	
Part Time:		14	
Salaries Paid:		\$597,105	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$2,055,441	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$74	\$180	\$118
Revenues During FY 22:	\$1,892,574	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,886,795	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$69	\$305	\$213
Per Capita Expenditures:	\$68	\$254	\$187
Revenues over/under Expenditures:	\$5,779	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	109.24%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$2,061,220	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$75	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,457	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$3,701,426	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,469,915	\$7,833,047	\$4,053,563
Per Capita Debt:	\$89	\$301	\$186
General Obligation Debt over EAV:	0.11%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lanterman Park District		
Unit Code:	051/010/12	County:	Lawrence
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,471		
Equalized Assessed Valuation:	\$17,310,440		
Population:	2,300		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$22,920	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$10	\$97	\$44
Revenues During FY 22:	\$17,968	\$217,199	\$135,187
Expenditures During FY 22:	\$17,115	\$204,386	\$129,663
Per Capita Revenues:	\$8	\$91	\$54
Per Capita Expenditures:	\$7	\$77	\$48
Revenues over/under Expenditures:	\$853	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	138.90%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$23,773	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$10	\$111	\$49

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$91,923	\$0
Total Unrestricted Net Assets:	\$23,773	\$58,449	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lawrence Park District		
Unit Code:	051/020/12	County:	Lawrence
Fiscal Year End:	6/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$131,000		
Equalized Assessed Valuation:	\$67,355,648		
Population:	6,500		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$42,736	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$7	\$97	\$44
Revenues During FY 22:	\$140,158	\$217,199	\$135,187
Expenditures During FY 22:	\$129,998	\$204,386	\$129,663
Per Capita Revenues:	\$22	\$91	\$54
Per Capita Expenditures:	\$20	\$77	\$48
Revenues over/under Expenditures:	\$10,160	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	40.69%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$52,896	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$8	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$52,896	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Le Roy Park District		
Unit Code:	064/010/12	County:	McLean
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$715,000		
Equalized Assessed Valuation:	\$105,610,398		
Population:	5,000		
Employees:			
Full Time:	4		
Part Time:	64		
Salaries Paid:	\$307,413		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$10,274	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$2	\$97	\$44
Revenues During FY 22:	\$743,109	\$217,199	\$135,187
Expenditures During FY 22:	\$700,795	\$204,386	\$129,663
Per Capita Revenues:	\$149	\$91	\$54
Per Capita Expenditures:	\$140	\$77	\$48
Revenues over/under Expenditures:	\$42,314	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	7.50%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$52,588	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$11	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	(\$110,185)	\$35,474	\$0
Total Unreserved Funds:	\$0	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lemont Park District		
Unit Code:	016/405/12	County:	Cook
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,513,464		
Equalized Assessed Valuation:	\$1,006,103,270		
Population:	22,235		
Employees:			
Full Time:		21	
Part Time:		136	
Salaries Paid:		\$2,288,918	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$4,454,137	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$200	\$180	\$118
Revenues During FY 22:	\$5,909,553	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$5,340,686	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$266	\$305	\$213
Per Capita Expenditures:	\$240	\$254	\$187
Revenues over/under Expenditures:	\$568,867	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	90.31%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,823,004	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$217	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,332,565	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$6,567,073	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$3,578,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$161	\$301	\$186
General Obligation Debt over EAV:	0.36%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lena Park District		
Unit Code:	089/020/12	County:	Stephenson
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$910,000		
Equalized Assessed Valuation:	\$105,544,860		
Population:	2,751		
Employees:			
Full Time:	3		
Part Time:	61		
Salaries Paid:	\$247,249		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$167,391	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$61	\$97	\$44
Revenues During FY 22:	\$475,741	\$217,199	\$135,187
Expenditures During FY 22:	\$528,472	\$204,386	\$129,663
Per Capita Revenues:	\$173	\$91	\$54
Per Capita Expenditures:	\$192	\$77	\$48
Revenues over/under Expenditures:	(\$52,731)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	21.70%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$114,660	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$42	\$111	\$49

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lewistown Park District
Unit Code:	029/030/12
County:	Fulton
Fiscal Year End:	5/31/2022
Accounting Method:	Cash
Appropriation or Budget:	\$121,115
Equalized Assessed Valuation:	\$36,335,105
Population:	2,260
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	\$18,153

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$64,296	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$28	\$97	\$44
Revenues During FY 22:	\$103,528	\$217,199	\$135,187
Expenditures During FY 22:	\$103,528	\$204,386	\$129,663
Per Capita Revenues:	\$46	\$91	\$54
Per Capita Expenditures:	\$46	\$77	\$48
Revenues over/under Expenditures:	\$0	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	62.10%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$64,296	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$28	\$111	\$49

Equity

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

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lexington Park District		
Unit Code:	064/020/12	County:	McLean
Fiscal Year End:	3/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$217,662		
Equalized Assessed Valuation:	\$82,157,616		
Population:	2,100		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$72,542		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$82,520	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$39	\$97	\$44
Revenues During FY 22:	\$265,182	\$217,199	\$135,187
Expenditures During FY 22:	\$272,419	\$204,386	\$129,663
Per Capita Revenues:	\$126	\$91	\$54
Per Capita Expenditures:	\$130	\$77	\$48
Revenues over/under Expenditures:	(\$7,237)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	27.64%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$75,283	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$36	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$35,474	\$0
Total Unreserved Funds:	\$75,283	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$6,764	\$143,904	\$0
Per Capita Debt:	\$3	\$45	\$0
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Limestone Park District		
Unit Code:	046/020/12	County:	Kankakee
Fiscal Year End:	5/31/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$335,500		
Equalized Assessed Valuation:	\$139,793,236		
Population:	5,057		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$44,188		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$324,063	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$64	\$97	\$44
Revenues During FY 22:	\$252,713	\$217,199	\$135,187
Expenditures During FY 22:	\$180,360	\$204,386	\$129,663
Per Capita Revenues:	\$50	\$91	\$54
Per Capita Expenditures:	\$36	\$77	\$48
Revenues over/under Expenditures:	\$72,353	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	219.79%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$396,416	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$78	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$175,373	\$35,474	\$0
Total Unreserved Funds:	\$221,043	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lincoln Park District
Unit Code:	054/020/12
County:	Logan
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,223,692
Equalized Assessed Valuation:	\$168,121,488
Population:	15,100
Employees:	
Full Time:	11
Part Time:	58
Salaries Paid:	\$549,558

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$253,808	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$17	\$180	\$118
Revenues During FY 22:	\$1,262,060	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,067,829	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$84	\$305	\$213
Per Capita Expenditures:	\$71	\$254	\$187
Revenues over/under Expenditures:	\$194,231	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	41.96%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$448,039	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$30	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,355,716	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$336,249	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$1,096,203	\$7,833,047	\$4,053,563
Per Capita Debt:	\$73	\$301	\$186
General Obligation Debt over EAV:	0.65%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lindenhurst Park District
Unit Code:	049/085/12
County:	Lake
Fiscal Year End:	4/30/2022
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,046,645
Equalized Assessed Valuation:	\$363,103,606
Population:	14,406
Employees:	
Full Time:	8
Part Time:	25
Salaries Paid:	\$905,701

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$827,930	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$57	\$180	\$118
Revenues During FY 22:	\$2,206,243	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$1,906,517	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$153	\$305	\$213
Per Capita Expenditures:	\$132	\$254	\$187
Revenues over/under Expenditures:	\$299,726	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	59.15%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$1,127,656	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$78	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,782	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$882,628	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,358,405	\$7,833,047	\$4,053,563
Per Capita Debt:	\$303	\$301	\$186
General Obligation Debt over EAV:	1.19%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lisle Park District
Unit Code:	022/130/12
County:	Dupage
Fiscal Year End:	12/31/2022
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,651,823
Equalized Assessed Valuation:	\$1,377,731,169
Population:	32,000
Employees:	
Full Time:	37
Part Time:	242
Salaries Paid:	\$2,983,112

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$3,702,085	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$116	\$180	\$118
Revenues During FY 22:	\$7,358,615	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$6,211,196	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$230	\$305	\$213
Per Capita Expenditures:	\$194	\$254	\$187
Revenues over/under Expenditures:	\$1,147,419	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	68.42%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$4,249,504	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$133	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,266,674	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$5,206,294	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$4,638,090	\$7,833,047	\$4,053,563
Per Capita Debt:	\$145	\$301	\$186
General Obligation Debt over EAV:	0.33%	0.52%	0.32%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 22:	\$4,269,161	\$969,593	\$0
Per Capita Beginning Retained Earnings	\$133	\$37	\$0
Revenues During FY 22:	\$987,858	\$397,063	\$0
Expenditures During FY 22:	\$642,052	\$359,151	\$0
Per Capita Revenues:	\$31	\$18	\$0
Per Capita Expenses:	\$20	\$16	\$0
Operating Income (loss):	\$345,806	\$37,912	\$0
Ratio of Retained Earnings to Expenses:	718.78%	66.05%	0.00%
Ending Retained Earnings for FY 22:	\$4,614,967	\$989,178	\$0
Per Capita Ending Retained Earnings:	\$144	\$37	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Litchfield Park District		
Unit Code:	068/010/12	County:	Montgomery
Fiscal Year End:	4/30/2022		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$416,929		
Equalized Assessed Valuation:	\$95,264,927		
Population:	6,939		
Employees:			
Full Time:	3		
Part Time:	24		
Salaries Paid:	\$177,336		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$250,902	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$36	\$97	\$44
Revenues During FY 22:	\$605,037	\$217,199	\$135,187
Expenditures During FY 22:	\$436,085	\$204,386	\$129,663
Per Capita Revenues:	\$87	\$91	\$54
Per Capita Expenditures:	\$63	\$77	\$48
Revenues over/under Expenditures:	\$168,952	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	96.28%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$419,854	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$61	\$111	\$49

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,731	\$91,923	\$0
Total Unrestricted Net Assets:	\$419,854	\$58,449	\$0

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lockport Park District		
Unit Code:	099/050/12	County:	Will
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,536,825		
Equalized Assessed Valuation:	\$2,078,451,207		
Population:	85,000		
Employees:			
Full Time:		39	
Part Time:		395	
Salaries Paid:		\$5,335,953	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$13,736,794	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$162	\$180	\$118
Revenues During FY 22:	\$15,554,803	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$14,137,010	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$183	\$305	\$213
Per Capita Expenditures:	\$166	\$254	\$187
Revenues over/under Expenditures:	\$1,417,793	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	107.16%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$15,149,587	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$178	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,609,136	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$10,289,196	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$2,660,000	\$7,833,047	\$4,053,563
Per Capita Debt:	\$31	\$301	\$186
General Obligation Debt over EAV:	0.13%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lombard Park District		
Unit Code:	022/140/12	County:	Dupage
Fiscal Year End:	12/31/2022		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,495,509		
Equalized Assessed Valuation:	\$4,854,763,275		
Population:	44,311		
Employees:			
Full Time:		35	
Part Time:		293	
Salaries Paid:		\$4,285,461	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$7,140,260	\$4,419,288	\$2,718,589
Per Capita Beginning Fund Balance:	\$161	\$180	\$118
Revenues During FY 22:	\$10,377,012	\$7,664,452	\$4,094,587
Expenditures During FY 22:	\$8,804,002	\$6,531,399	\$3,605,797
Per Capita Revenues:	\$234	\$305	\$213
Per Capita Expenditures:	\$199	\$254	\$187
Revenues over/under Expenditures:	\$1,573,010	\$1,133,053	\$596,936
Ratio of Fund Balance to Expenditures:	92.15%	88.77%	73.94%
Ending Fund Balance for FY 22:	\$8,113,270	\$4,993,219	\$2,909,405
Per Capita Ending Fund Balance:	\$183	\$222	\$131

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,361,108	\$2,315,275	\$1,072,069
Total Unrestricted Net Assets:	\$7,707,145	\$4,462,222	\$2,611,281

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 22:	\$9,791,180	\$7,833,047	\$4,053,563
Per Capita Debt:	\$221	\$301	\$186
General Obligation Debt over EAV:	0.04%	0.52%	0.32%

Enterprise Funds

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Grove Park District		
Unit Code:	049/087/12	County:	Lake
Fiscal Year End:	8/31/2022		
Accounting Method:	Cash		
Appropriation or Budget:	\$436,600		
Equalized Assessed Valuation:	\$555,193,676		
Population:	8,366		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$21,787		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 22:	\$1,417,914	\$186,578	\$95,814
Per Capita Beginning Fund Balance:	\$169	\$97	\$44
Revenues During FY 22:	\$167,780	\$217,199	\$135,187
Expenditures During FY 22:	\$207,296	\$204,386	\$129,663
Per Capita Revenues:	\$20	\$91	\$54
Per Capita Expenditures:	\$25	\$77	\$48
Revenues over/under Expenditures:	(\$39,516)	\$12,813	\$10,043
Ratio of Fund Balance to Expenditures:	664.94%	149.34%	104.11%
Ending Fund Balance for FY 22:	\$1,378,398	\$204,688	\$107,223
Per Capita Ending Fund Balance:	\$165	\$111	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$94,603	\$35,474	\$0
Total Unreserved Funds:	\$1,283,795	\$63,922	\$0

Net Assets

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

FISCAL YEAR 2022



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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