

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Addison Park District		
Unit Code:	022/010/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$107,500,000		
Equalized Assessed Valuation:	\$1,533,914,684		
Population:	35,167		
Employees:			
Full Time:	22		
Part Time:	105		
Salaries Paid:	\$2,329,995		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,054,137	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$172	\$225	\$127
Revenues During FY 23:	\$7,971,467	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$6,107,259	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$227	\$329	\$227
Per Capita Expenditures:	\$174	\$282	\$199
Revenues over/under Expenditures:	\$1,864,208	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	106.86%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$6,526,047	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$186	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,308,980	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$10,855,104	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$13,377,964	\$8,090,204	\$3,825,371
Per Capita Debt:	\$380	\$303	\$186
General Obligation Debt over EAV:	0.87%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Albion Park District
Unit Code:	024/010/12
County:	Edwards
Fiscal Year End:	12/31/2023
Accounting Method:	Cash
Appropriation or Budget:	\$85,000
Equalized Assessed Valuation:	\$31,110,549
Population:	1,971
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$166,649	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$85	\$103	\$51
Revenues During FY 23:	\$149,024	\$216,789	\$142,510
Expenditures During FY 23:	\$81,188	\$205,084	\$132,619
Per Capita Revenues:	\$76	\$94	\$59
Per Capita Expenditures:	\$41	\$87	\$55
Revenues over/under Expenditures:	\$67,836	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	288.82%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$234,485	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$119	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,371	\$25,074	\$0
Total Unreserved Funds:	\$225,114	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Aledo Park District		
Unit Code:	066/010/12	County:	Mercer
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$246,464		
Equalized Assessed Valuation:	\$58,109,934		
Population:	3,432		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$63,641		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$162,619	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$47	\$103	\$51
Revenues During FY 23:	\$327,352	\$216,789	\$142,510
Expenditures During FY 23:	\$262,226	\$205,084	\$132,619
Per Capita Revenues:	\$95	\$94	\$59
Per Capita Expenditures:	\$76	\$87	\$55
Revenues over/under Expenditures:	\$65,126	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	86.85%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$227,745	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$66	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$227,745	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$32,918	\$111,142	\$0
Per Capita Debt:	\$10	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Allin Township Park District		
Unit Code:	064/001/12	County:	McLean
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$160,900		
Equalized Assessed Valuation:	\$29,920,229		
Population:	940		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$38,459		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$75,657	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$80	\$103	\$51
Revenues During FY 23:	\$126,601	\$216,789	\$142,510
Expenditures During FY 23:	\$113,565	\$205,084	\$132,619
Per Capita Revenues:	\$135	\$94	\$59
Per Capita Expenditures:	\$121	\$87	\$55
Revenues over/under Expenditures:	\$13,036	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	78.10%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$88,693	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$94	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$88,693	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Alsip Park District		
Unit Code:	016/010/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,188,905		
Equalized Assessed Valuation:	\$651,077,075		
Population:	19,346		
Employees:			
Full Time:		18	
Part Time:		84	
Salaries Paid:		\$1,705,249	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,166,778	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$112	\$225	\$127
Revenues During FY 23:	\$3,553,718	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,926,592	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$184	\$329	\$227
Per Capita Expenditures:	\$151	\$282	\$199
Revenues over/under Expenditures:	\$627,126	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	95.47%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,793,904	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$144	\$255	\$136
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$614,484	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,414,241	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,270,777	\$8,090,204	\$3,825,371
Per Capita Debt:	\$169	\$303	\$186
General Obligation Debt over EAV:	0.32%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,739,826	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$90	\$35	\$0
Revenues During FY 23:	\$1,078,925	\$391,032	\$0
Expenditures During FY 23:	\$1,176,507	\$369,176	\$0
Per Capita Revenues:	\$56	\$17	\$0
Per Capita Expenses:	\$61	\$16	\$0
Operating Income (loss):	(\$97,582)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	139.59%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$1,642,244	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$85	\$35	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Arlington Heights Park District		
Unit Code:	016/020/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,362,262		
Equalized Assessed Valuation:	\$3,093,148,695		
Population:	74,409		
Employees:			
Full Time:	89		
Part Time:	901		
Salaries Paid:	\$10,369,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,023,746	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$296	\$225	\$127
Revenues During FY 23:	\$27,988,064	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$21,101,440	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$376	\$329	\$227
Per Capita Expenditures:	\$284	\$282	\$199
Revenues over/under Expenditures:	\$6,886,624	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	127.98%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$27,005,370	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$363	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,016,164	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$22,131,099	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$16,950,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$228	\$303	\$186
General Obligation Debt over EAV:	0.27%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Armington Community Park District		
Unit Code:	090/005/12	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,822		
Equalized Assessed Valuation:	\$18,648,167		
Population:	500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$78,050	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$156	\$103	\$51
Revenues During FY 23:	\$50,738	\$216,789	\$142,510
Expenditures During FY 23:	\$27,911	\$205,084	\$132,619
Per Capita Revenues:	\$101	\$94	\$59
Per Capita Expenditures:	\$56	\$87	\$55
Revenues over/under Expenditures:	\$22,827	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	361.42%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$100,877	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$202	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$100,877	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Arthur Park District		
Unit Code:	021/010/12	County:	Douglas
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$399,250		
Equalized Assessed Valuation:	\$149,421,446		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$87,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$72,644	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$15	\$103	\$51
Revenues During FY 23:	\$288,888	\$216,789	\$142,510
Expenditures During FY 23:	\$302,438	\$205,084	\$132,619
Per Capita Revenues:	\$58	\$94	\$59
Per Capita Expenditures:	\$60	\$87	\$55
Revenues over/under Expenditures:	(\$13,550)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	19.54%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$59,094	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$12	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$59,095	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Astoria Park District		
Unit Code:	029/005/12	County:	Fulton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,000		
Equalized Assessed Valuation:	\$7,722,625		
Population:	667		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,970	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$18	\$103	\$51
Revenues During FY 23:	\$7,548	\$216,789	\$142,510
Expenditures During FY 23:	\$10,968	\$205,084	\$132,619
Per Capita Revenues:	\$11	\$94	\$59
Per Capita Expenditures:	\$16	\$87	\$55
Revenues over/under Expenditures:	(\$3,420)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	77.95%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$8,550	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$13	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Atlanta Memorial Park District		
Unit Code:	054/010/12	County:	Logan
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$72,375		
Equalized Assessed Valuation:	\$45,910,759		
Population:	2,024		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$11,761		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$104,589	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$52	\$103	\$51
Revenues During FY 23:	\$108,622	\$216,789	\$142,510
Expenditures During FY 23:	\$57,556	\$205,084	\$132,619
Per Capita Revenues:	\$54	\$94	\$59
Per Capita Expenditures:	\$28	\$87	\$55
Revenues over/under Expenditures:	\$51,066	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	270.44%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$155,655	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$77	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$155,655	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Aviston Park District		
Unit Code:	014/015/12	County:	Clinton
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$58,896		
Equalized Assessed Valuation:	\$74,990,176		
Population:	2,340		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,269	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$7	\$103	\$51
Revenues During FY 23:	\$115,926	\$216,789	\$142,510
Expenditures During FY 23:	\$0	\$205,084	\$132,619
Per Capita Revenues:	\$50	\$94	\$59
Per Capita Expenditures:	\$0	\$87	\$55
Revenues over/under Expenditures:	\$115,926	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	0.00%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$131,195	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$56	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bailey Park District		
Unit Code:	001/005/12	County:	Adams
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,500		
Equalized Assessed Valuation:	\$20,845,020		
Population:	1,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$67,739	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$56	\$103	\$51
Revenues During FY 23:	\$19,727	\$216,789	\$142,510
Expenditures During FY 23:	\$17,579	\$205,084	\$132,619
Per Capita Revenues:	\$16	\$94	\$59
Per Capita Expenditures:	\$15	\$87	\$55
Revenues over/under Expenditures:	\$2,148	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	397.56%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$69,887	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$58	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$69,890	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Barrington Park District		
Unit Code:	049/010/12	County:	Lake
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,840,198		
Equalized Assessed Valuation:	\$778,664,361		
Population:	10,722		
Employees:			
Full Time:	17		
Part Time:	135		
Salaries Paid:	\$2,509,930		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,125,710	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$478	\$225	\$127
Revenues During FY 23:	\$7,132,780	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,441,343	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$665	\$329	\$227
Per Capita Expenditures:	\$507	\$282	\$199
Revenues over/under Expenditures:	\$1,691,437	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	106.91%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,817,147	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$543	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,054,379	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$10,040,924	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$6,186,938	\$8,090,204	\$3,825,371
Per Capita Debt:	\$577	\$303	\$186
General Obligation Debt over EAV:	0.78%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Barrington Hills Park District		
Unit Code:	016/025/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$216,339		
Equalized Assessed Valuation:	\$450,172,566		
Population:	3,890		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$112,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$124,894	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$32	\$103	\$51
Revenues During FY 23:	\$270,060	\$216,789	\$142,510
Expenditures During FY 23:	\$216,339	\$205,084	\$132,619
Per Capita Revenues:	\$69	\$94	\$59
Per Capita Expenditures:	\$56	\$87	\$55
Revenues over/under Expenditures:	\$53,721	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	82.56%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$178,615	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$46	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$178,619	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bartlett Park District		
Unit Code:	016/030/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,041,756		
Equalized Assessed Valuation:	\$1,291,328,951		
Population:	41,105		
Employees:			
Full Time:		56	
Part Time:		538	
Salaries Paid:		\$4,861,883	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,663,787	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$113	\$225	\$127
Revenues During FY 23:	\$11,821,254	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$10,613,534	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$288	\$329	\$227
Per Capita Expenditures:	\$258	\$282	\$199
Revenues over/under Expenditures:	\$1,207,720	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	47.33%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,023,640	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$122	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,390,486	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,707,417	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$16,314,312	\$8,090,204	\$3,825,371
Per Capita Debt:	\$397	\$303	\$186
General Obligation Debt over EAV:	1.26%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Batavia Park District		
Unit Code:	045/010/12	County:	Kane
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,319,855		
Equalized Assessed Valuation:	\$1,278,322,235		
Population:	26,098		
Employees:			
Full Time:	39		
Part Time:	185		
Salaries Paid:	\$3,363,965		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,105,032	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$311	\$225	\$127
Revenues During FY 23:	\$8,569,901	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$6,954,563	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$328	\$329	\$227
Per Capita Expenditures:	\$266	\$282	\$199
Revenues over/under Expenditures:	\$1,615,338	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	106.28%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$7,391,383	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$283	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,534,682	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$8,316,532	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,819,532	\$8,090,204	\$3,825,371
Per Capita Debt:	\$70	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bedford Park District		
Unit Code:	016/040/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,069,300		
Equalized Assessed Valuation:	\$486,105,573		
Population:	602		
Employees:			
Full Time:	12		
Part Time:	32		
Salaries Paid:	\$721,510		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,875,589	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$3,116	\$225	\$127
Revenues During FY 23:	\$2,727,001	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,781,445	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$4,530	\$329	\$227
Per Capita Expenditures:	\$2,959	\$282	\$199
Revenues over/under Expenditures:	\$945,556	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	158.36%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,821,145	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$4,686	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,060	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,488,078	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$503,140	\$8,090,204	\$3,825,371
Per Capita Debt:	\$836	\$303	\$186
General Obligation Debt over EAV:	0.04%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Belvidere Park District		
Unit Code:	004/010/12	County:	Boone
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,867,299		
Equalized Assessed Valuation:	\$826,397,623		
Population:	32,342		
Employees:			
Full Time:	19		
Part Time:	139		
Salaries Paid:	\$1,897,356		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,298,157	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$102	\$225	\$127
Revenues During FY 23:	\$4,391,892	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,824,804	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$136	\$329	\$227
Per Capita Expenditures:	\$118	\$282	\$199
Revenues over/under Expenditures:	\$567,088	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	101.34%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,876,232	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$120	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,612,147	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,741,737	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$4,997,806	\$8,090,204	\$3,825,371
Per Capita Debt:	\$155	\$303	\$186
General Obligation Debt over EAV:	0.14%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bensenville Park District		
Unit Code:	022/020/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,816,239		
Equalized Assessed Valuation:	\$919,318,699		
Population:	18,316		
Employees:			
Full Time:		43	
Part Time:		80	
Salaries Paid:		\$3,307,354	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,473,536	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$135	\$225	\$127
Revenues During FY 23:	\$9,185,076	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$7,993,574	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$501	\$329	\$227
Per Capita Expenditures:	\$436	\$282	\$199
Revenues over/under Expenditures:	\$1,191,502	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	37.72%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,015,038	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$165	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,082,078	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,623,539	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$4,799,353	\$8,090,204	\$3,825,371
Per Capita Debt:	\$262	\$303	\$186
General Obligation Debt over EAV:	0.03%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Benton Park District		
Unit Code:	028/010/12	County:	Franklin
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$930,483		
Equalized Assessed Valuation:	\$131,960,613		
Population:	6,708		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$211,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$450,286	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$67	\$103	\$51
Revenues During FY 23:	\$498,328	\$216,789	\$142,510
Expenditures During FY 23:	\$619,481	\$205,084	\$132,619
Per Capita Revenues:	\$74	\$94	\$59
Per Capita Expenditures:	\$92	\$87	\$55
Revenues over/under Expenditures:	(\$121,153)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	53.13%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$329,133	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$49	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$329,131	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$490,000	\$111,142	\$0
Per Capita Debt:	\$73	\$29	\$0
General Obligation Debt over EAV:	0.37%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Berkeley Park District		
Unit Code:	016/050/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$937,700		
Equalized Assessed Valuation:	\$81,241,770		
Population:	5,125		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$40,543		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$786,738	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$154	\$103	\$51
Revenues During FY 23:	\$288,551	\$216,789	\$142,510
Expenditures During FY 23:	\$232,420	\$205,084	\$132,619
Per Capita Revenues:	\$56	\$94	\$59
Per Capita Expenditures:	\$45	\$87	\$55
Revenues over/under Expenditures:	\$56,131	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	362.65%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$842,869	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$164	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,270	\$75,506	\$0
Total Unrestricted Net Assets:	\$731,578	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$40,000	\$111,142	\$0
Per Capita Debt:	\$8	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Berwyn Park District		
Unit Code:	016/060/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,712,282		
Equalized Assessed Valuation:	\$481,674,161		
Population:	38,167		
Employees:			
Full Time:		11	
Part Time:		6	
Salaries Paid:		\$779,763	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,331,223	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$35	\$225	\$127
Revenues During FY 23:	\$2,188,724	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,888,225	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$57	\$329	\$227
Per Capita Expenditures:	\$49	\$282	\$199
Revenues over/under Expenditures:	\$300,499	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	86.42%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,631,722	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$43	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,253,661	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$750,138	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,630,594	\$8,090,204	\$3,825,371
Per Capita Debt:	\$43	\$303	\$186
General Obligation Debt over EAV:	0.34%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Big Rock Park District		
Unit Code:	045/015/12	County:	Kane
Fiscal Year End:	5/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,200		
Equalized Assessed Valuation:	\$88,163,379		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$99,351	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$55	\$103	\$51
Revenues During FY 23:	\$106,689	\$216,789	\$142,510
Expenditures During FY 23:	\$166,583	\$205,084	\$132,619
Per Capita Revenues:	\$59	\$94	\$59
Per Capita Expenditures:	\$93	\$87	\$55
Revenues over/under Expenditures:	(\$59,894)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	23.69%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$39,457	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$22	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,457	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Black Hawk Park District		
Unit Code:	043/010/12	County:	Jo Daviess
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$215,075		
Equalized Assessed Valuation:	\$35,197,863		
Population:	1,332		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$11,341		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,079,038	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$1,561	\$225	\$127
Revenues During FY 23:	\$856,304	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,349,229	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$643	\$329	\$227
Per Capita Expenditures:	\$1,764	\$282	\$199
Revenues over/under Expenditures:	(\$1,492,925)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	24.95%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$586,113	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$440	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$339,722	\$12,430	\$0
Total Unreserved Funds:	\$246,391	\$19,574	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,511,428	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,135	\$303	\$186
General Obligation Debt over EAV:	4.29%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Blandinsville Park District		
Unit Code:	062/010/12	County:	McDonough
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,750		
Equalized Assessed Valuation:	\$5,768,052		
Population:	740		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,536	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$22	\$103	\$51
Revenues During FY 23:	\$24,326	\$216,789	\$142,510
Expenditures During FY 23:	\$24,460	\$205,084	\$132,619
Per Capita Revenues:	\$33	\$94	\$59
Per Capita Expenditures:	\$33	\$87	\$55
Revenues over/under Expenditures:	(\$134)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	67.06%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$16,402	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$22	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$16,402	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bloomington Park District		
Unit Code:	022/030/12	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,335,741		
Equalized Assessed Valuation:	\$1,153,611,525		
Population:	22,382		
Employees:			
Full Time:	20		
Part Time:	150		
Salaries Paid:	\$2,201,881		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,749,252	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$168	\$225	\$127
Revenues During FY 23:	\$5,399,534	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,866,807	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$241	\$329	\$227
Per Capita Expenditures:	\$217	\$282	\$199
Revenues over/under Expenditures:	\$532,727	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	86.44%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,206,979	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$188	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$639,326	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,327,559	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$9,840,400	\$8,090,204	\$3,825,371
Per Capita Debt:	\$440	\$303	\$186
General Obligation Debt over EAV:	0.85%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bolingbrook Park District		
Unit Code:	099/010/12	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,758,647		
Equalized Assessed Valuation:	\$2,501,541,481		
Population:	74,031		
Employees:			
Full Time:	55		
Part Time:	575		
Salaries Paid:	\$6,272,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,859,679	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$106	\$225	\$127
Revenues During FY 23:	\$17,201,532	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$15,207,512	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$232	\$329	\$227
Per Capita Expenditures:	\$205	\$282	\$199
Revenues over/under Expenditures:	\$1,994,020	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	61.49%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$9,350,920	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$126	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,658,096	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$9,476,311	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$24,163,856	\$8,090,204	\$3,825,371
Per Capita Debt:	\$326	\$303	\$186
General Obligation Debt over EAV:	0.74%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bourbonnais Park District		
Unit Code:	046/005/12	County:	Kankakee
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,023,140		
Equalized Assessed Valuation:	\$977,624,177		
Population:	40,000		
Employees:			
Full Time:	17		
Part Time:	27		
Salaries Paid:	\$1,159,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,160,550	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$29	\$225	\$127
Revenues During FY 23:	\$3,204,000	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,415,100	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$80	\$329	\$227
Per Capita Expenditures:	\$60	\$282	\$199
Revenues over/under Expenditures:	\$788,900	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	81.86%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,976,950	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$49	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,537,572	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$662,589	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,139,776	\$8,090,204	\$3,825,371
Per Capita Debt:	\$78	\$303	\$186
General Obligation Debt over EAV:	0.29%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bradford Park District		
Unit Code:	087/020/12	County:	Stark
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,500		
Equalized Assessed Valuation:	\$5,782,491		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$98,077	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$140	\$103	\$51
Revenues During FY 23:	\$15,120	\$216,789	\$142,510
Expenditures During FY 23:	\$11,730	\$205,084	\$132,619
Per Capita Revenues:	\$22	\$94	\$59
Per Capita Expenditures:	\$17	\$87	\$55
Revenues over/under Expenditures:	\$3,390	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	865.02%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$101,467	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$145	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Braidwood Park District		
Unit Code:	099/012/12	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$331,450		
Equalized Assessed Valuation:	\$152,954,640		
Population:	6,156		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$36,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$296,586	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$48	\$103	\$51
Revenues During FY 23:	\$145,704	\$216,789	\$142,510
Expenditures During FY 23:	\$132,039	\$205,084	\$132,619
Per Capita Revenues:	\$24	\$94	\$59
Per Capita Expenditures:	\$21	\$87	\$55
Revenues over/under Expenditures:	\$13,665	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	234.97%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$310,251	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$50	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,778	\$75,506	\$0
Total Unrestricted Net Assets:	\$181,672	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$348,300	\$111,142	\$0
Per Capita Debt:	\$57	\$29	\$0
General Obligation Debt over EAV:	0.23%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bridgeview Park District		
Unit Code:	016/080/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,773,675		
Equalized Assessed Valuation:	\$367,876,603		
Population:	17,027		
Employees:			
Full Time:	22		
Part Time:			
Salaries Paid:	\$600,535		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$701,938)	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	(\$41)	\$225	\$127
Revenues During FY 23:	\$1,267,365	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,373,317	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$74	\$329	\$227
Per Capita Expenditures:	\$81	\$282	\$199
Revenues over/under Expenditures:	(\$105,952)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	(48.36%)	88.13%	79.09%
Ending Fund Balance for FY 23:	(\$664,145)	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	(\$39)	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$547,972	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$592,250)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$5,459,923	\$8,090,204	\$3,825,371
Per Capita Debt:	\$321	\$303	\$186
General Obligation Debt over EAV:	1.04%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Broadview Park District		
Unit Code:	016/090/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,918,519		
Equalized Assessed Valuation:	\$292,682,851		
Population:	7,956		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$563,218		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$657,489	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$83	\$225	\$127
Revenues During FY 23:	\$1,672,073	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,335,905	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$210	\$329	\$227
Per Capita Expenditures:	\$168	\$282	\$199
Revenues over/under Expenditures:	\$336,168	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	74.38%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$993,657	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$125	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$359,505	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,270,094	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$298,775	\$8,090,204	\$3,825,371
Per Capita Debt:	\$38	\$303	\$186
General Obligation Debt over EAV:	0.10%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Brookeridge Park District		
Unit Code:	022/025/12	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,339		
Equalized Assessed Valuation:	\$6,942,670		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$53,159	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$48	\$103	\$51
Revenues During FY 23:	\$30,339	\$216,789	\$142,510
Expenditures During FY 23:	\$30,339	\$205,084	\$132,619
Per Capita Revenues:	\$28	\$94	\$59
Per Capita Expenditures:	\$28	\$87	\$55
Revenues over/under Expenditures:	\$0	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	175.22%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$53,159	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$48	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Buffalo Grove Park District
Unit Code:	016/100/12
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$20,320,950
Equalized Assessed Valuation:	\$1,720,460,767
Population:	43,212
Employees:	
Full Time:	56
Part Time:	476
Salaries Paid:	\$7,279,986

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,533,076	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$174	\$225	\$127
Revenues During FY 23:	\$13,475,111	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$11,968,300	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$312	\$329	\$227
Per Capita Expenditures:	\$277	\$282	\$199
Revenues over/under Expenditures:	\$1,506,811	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	71.33%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$8,536,908	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$198	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,820,731	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,395,914	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$19,498,535	\$8,090,204	\$3,825,371
Per Capita Debt:	\$451	\$303	\$186
General Obligation Debt over EAV:	0.69%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,156,970	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$73	\$35	\$0
Revenues During FY 23:	\$2,094,953	\$391,032	\$0
Expenditures During FY 23:	\$2,543,864	\$369,176	\$0
Per Capita Revenues:	\$48	\$17	\$0
Per Capita Expenses:	\$59	\$16	\$0
Operating Income (loss):	(\$448,911)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	109.90%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$2,795,833	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$65	\$35	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burbank Park District		
Unit Code:	016/730/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,713,200		
Equalized Assessed Valuation:	\$594,296,517		
Population:	27,763		
Employees:			
Full Time:	9		
Part Time:	177		
Salaries Paid:	\$1,544,893		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,251,958	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$45	\$225	\$127
Revenues During FY 23:	\$3,627,076	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,282,221	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$131	\$329	\$227
Per Capita Expenditures:	\$118	\$282	\$199
Revenues over/under Expenditures:	\$344,855	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	48.65%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,596,813	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$58	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,638	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,275,288	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$4,688,448	\$8,090,204	\$3,825,371
Per Capita Debt:	\$169	\$303	\$186
General Obligation Debt over EAV:	0.78%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burlington Twp Park District		
Unit Code:	045/030/12	County:	Kane
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,605		
Equalized Assessed Valuation:	\$86,623,714		
Population:	1,810		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$17,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$120,012	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$66	\$103	\$51
Revenues During FY 23:	\$52,739	\$216,789	\$142,510
Expenditures During FY 23:	\$50,929	\$205,084	\$132,619
Per Capita Revenues:	\$29	\$94	\$59
Per Capita Expenditures:	\$28	\$87	\$55
Revenues over/under Expenditures:	\$1,810	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	239.20%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$121,822	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$67	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burr Ridge Park District		
Unit Code:	022/035/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,698,178		
Equalized Assessed Valuation:	\$830,691,537		
Population:	8,000		
Employees:			
Full Time:	5		
Part Time:	75		
Salaries Paid:	\$984,965		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,226,948	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$278	\$225	\$127
Revenues During FY 23:	\$2,276,051	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,097,956	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$285	\$329	\$227
Per Capita Expenditures:	\$262	\$282	\$199
Revenues over/under Expenditures:	\$178,095	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	114.64%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,405,043	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$301	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,141	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,452,023	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,818,605	\$8,090,204	\$3,825,371
Per Capita Debt:	\$477	\$303	\$186
General Obligation Debt over EAV:	0.44%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Butterfield Park District		
Unit Code:	022/040/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,558,177		
Equalized Assessed Valuation:	\$319,693,064		
Population:	13,689		
Employees:			
Full Time:	11		
Part Time:	28		
Salaries Paid:	\$1,170,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$589,469	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$43	\$225	\$127
Revenues During FY 23:	\$2,169,063	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,036,184	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$158	\$329	\$227
Per Capita Expenditures:	\$149	\$282	\$199
Revenues over/under Expenditures:	\$132,879	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	27.62%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$562,348	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$41	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$379,672	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$475,210	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,894,443	\$8,090,204	\$3,825,371
Per Capita Debt:	\$284	\$303	\$186
General Obligation Debt over EAV:	1.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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:	Byron Park District		
Unit Code:	071/005/12	County:	Ogle
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,347,633		
Equalized Assessed Valuation:	\$199,455,611		
Population:	3,784		
Employees:			
Full Time:	5		
Part Time:	70		
Salaries Paid:	\$755,879		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$422,531	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$112	\$225	\$127
Revenues During FY 23:	\$1,645,262	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,655,036	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$435	\$329	\$227
Per Capita Expenditures:	\$437	\$282	\$199
Revenues over/under Expenditures:	(\$9,774)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	26.73%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$442,414	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$117	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$245,203	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$94,170	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$4,355,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,151	\$303	\$186
General Obligation Debt over EAV:	0.26%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Calumet Memorial Park District		
Unit Code:	016/110/12	County:	Cook
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,020,885		
Equalized Assessed Valuation:	\$409,821,952		
Population:	35,913		
Employees:			
Full Time:		15	
Part Time:		28	
Salaries Paid:		\$746,139	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,333,289	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$37	\$225	\$127
Revenues During FY 23:	\$2,107,147	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,499,853	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$59	\$329	\$227
Per Capita Expenditures:	\$70	\$282	\$199
Revenues over/under Expenditures:	(\$392,706)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	43.40%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,084,948	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$30	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$233,609	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$1,377,165)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,823,194	\$8,090,204	\$3,825,371
Per Capita Debt:	\$79	\$303	\$186
General Obligation Debt over EAV:	0.60%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Canton Park District		
Unit Code:	029/010/12	County:	Fulton
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,066,700		
Equalized Assessed Valuation:	\$159,907,831		
Population:	14,598		
Employees:			
Full Time:		10	
Part Time:		40	
Salaries Paid:		\$710,826	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,599,860	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$110	\$225	\$127
Revenues During FY 23:	\$1,751,418	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,839,722	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$120	\$329	\$227
Per Capita Expenditures:	\$126	\$282	\$199
Revenues over/under Expenditures:	(\$88,304)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	82.16%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,511,556	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$104	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,677,468	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$504,034	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$295,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$20	\$303	\$186
General Obligation Debt over EAV:	0.18%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carbondale Park District
Unit Code:	039/010/12
County:	Jackson
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,025,383
Equalized Assessed Valuation:	\$342,012,637
Population:	21,717
Employees:	
Full Time:	15
Part Time:	85
Salaries Paid:	\$1,192,169

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$30,328	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$1	\$225	\$127
Revenues During FY 23:	\$2,492,389	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,228,378	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$115	\$329	\$227
Per Capita Expenditures:	\$149	\$282	\$199
Revenues over/under Expenditures:	(\$735,989)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	15.56%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$502,182	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$23	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$783,686	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$360,224	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,758,239	\$8,090,204	\$3,825,371
Per Capita Debt:	\$173	\$303	\$186
General Obligation Debt over EAV:	0.99%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carlinville Park District		
Unit Code:	056/010/12	County:	Macoupin
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$480,000		
Equalized Assessed Valuation:	\$66,763,484		
Population:	6,600		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$99,978		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$131,834	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$20	\$103	\$51
Revenues During FY 23:	\$373,734	\$216,789	\$142,510
Expenditures During FY 23:	\$476,941	\$205,084	\$132,619
Per Capita Revenues:	\$57	\$94	\$59
Per Capita Expenditures:	\$72	\$87	\$55
Revenues over/under Expenditures:	(\$103,207)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	20.84%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$99,400	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$15	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$99,400	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$130,726	\$111,142	\$0
Per Capita Debt:	\$20	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carol Stream Park District		
Unit Code:	022/050/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,103,415		
Equalized Assessed Valuation:	\$1,643,109,147		
Population:	45,869		
Employees:			
Full Time:	41		
Part Time:	366		
Salaries Paid:	\$4,258,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,136,876	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$90	\$225	\$127
Revenues During FY 23:	\$10,897,024	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$10,060,815	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$238	\$329	\$227
Per Capita Expenditures:	\$219	\$282	\$199
Revenues over/under Expenditures:	\$836,209	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	49.43%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,973,085	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$108	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,427,446	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$7,773,947)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$55,164,317	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,203	\$303	\$186
General Obligation Debt over EAV:	3.36%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carrier Mills Park District		
Unit Code:	082/005/12	County:	Saline
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,443		
Equalized Assessed Valuation:	\$15,094,922		
Population:	1,605		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,064		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$119,718	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$75	\$103	\$51
Revenues During FY 23:	\$58,466	\$216,789	\$142,510
Expenditures During FY 23:	\$55,402	\$205,084	\$132,619
Per Capita Revenues:	\$36	\$94	\$59
Per Capita Expenditures:	\$35	\$87	\$55
Revenues over/under Expenditures:	\$3,064	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	221.62%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$122,782	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$76	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carthage Park District		
Unit Code:	034/010/12	County:	Hancock
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$147,350		
Equalized Assessed Valuation:	\$29,013,023		
Population:	2,475		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$53,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$220,722	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$89	\$103	\$51
Revenues During FY 23:	\$187,499	\$216,789	\$142,510
Expenditures During FY 23:	\$313,987	\$205,084	\$132,619
Per Capita Revenues:	\$76	\$94	\$59
Per Capita Expenditures:	\$127	\$87	\$55
Revenues over/under Expenditures:	(\$126,488)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	30.01%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$94,234	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$38	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$81,122	\$25,074	\$0
Total Unreserved Funds:	\$13,112	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Cary Park District
Unit Code:	063/005/12
County:	Mchenry
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$24,277,000
Equalized Assessed Valuation:	\$746,327,782
Population:	21,619
Employees:	
Full Time:	23
Part Time:	267
Salaries Paid:	\$2,407,792

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,513,157	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$255	\$225	\$127
Revenues During FY 23:	\$6,415,440	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,072,505	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$297	\$329	\$227
Per Capita Expenditures:	\$235	\$282	\$199
Revenues over/under Expenditures:	\$1,342,935	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	124.81%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$6,330,991	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$293	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,325,441	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,274,770	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$15,176,680	\$8,090,204	\$3,825,371
Per Capita Debt:	\$702	\$303	\$186
General Obligation Debt over EAV:	0.11%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,202,102	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$194	\$35	\$0
Revenues During FY 23:	\$2,126,025	\$391,032	\$0
Expenditures During FY 23:	\$1,836,786	\$369,176	\$0
Per Capita Revenues:	\$98	\$17	\$0
Per Capita Expenses:	\$85	\$16	\$0
Operating Income (loss):	\$289,239	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	241.80%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$4,441,341	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$205	\$35	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Central Stickney Park District
Unit Code:	016/130/12
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$696,647
Equalized Assessed Valuation:	\$106,813,716
Population:	5,800
Employees:	
Full Time:	5
Part Time:	2
Salaries Paid:	\$267,049

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$114,371)	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	(\$20)	\$103	\$51
Revenues During FY 23:	\$598,293	\$216,789	\$142,510
Expenditures During FY 23:	\$449,630	\$205,084	\$132,619
Per Capita Revenues:	\$103	\$94	\$59
Per Capita Expenditures:	\$78	\$87	\$55
Revenues over/under Expenditures:	\$148,663	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	7.63%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$34,292	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$6	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,467,321	\$75,506	\$0
Total Unrestricted Net Assets:	(\$303,965)	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$551,065	\$111,142	\$0
Per Capita Debt:	\$95	\$29	\$0
General Obligation Debt over EAV:	0.41%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Champaign Park District		
Unit Code:	010/010/12	County:	Champaign
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,792,200		
Equalized Assessed Valuation:	\$2,253,918,192		
Population:	89,214		
Employees:			
Full Time:	84		
Part Time:	164		
Salaries Paid:	\$6,899,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,321,933	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$261	\$225	\$127
Revenues During FY 23:	\$17,926,243	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$12,218,685	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$201	\$329	\$227
Per Capita Expenditures:	\$137	\$282	\$199
Revenues over/under Expenditures:	\$5,707,558	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	224.16%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$27,389,491	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$307	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,265,597	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$30,806,308	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,040,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$12	\$303	\$186
General Obligation Debt over EAV:	0.05%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Channahon Park District		
Unit Code:	099/015/12	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,765,088		
Equalized Assessed Valuation:	\$1,122,718,178		
Population:	17,222		
Employees:			
Full Time:	22		
Part Time:	276		
Salaries Paid:	\$2,718,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,330,369	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$135	\$225	\$127
Revenues During FY 23:	\$7,090,593	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,526,765	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$412	\$329	\$227
Per Capita Expenditures:	\$321	\$282	\$199
Revenues over/under Expenditures:	\$1,563,828	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	51.38%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,839,797	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$165	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$663,307	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$644,506	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$9,193,765	\$8,090,204	\$3,825,371
Per Capita Debt:	\$534	\$303	\$186
General Obligation Debt over EAV:	0.82%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Charleston Twp Park District		
Unit Code:	015/020/12	County:	Coles
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$553,041		
Equalized Assessed Valuation:	\$270,862,920		
Population:	17,286		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$88,550		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$351,085	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$20	\$103	\$51
Revenues During FY 23:	\$302,102	\$216,789	\$142,510
Expenditures During FY 23:	\$354,766	\$205,084	\$132,619
Per Capita Revenues:	\$17	\$94	\$59
Per Capita Expenditures:	\$21	\$87	\$55
Revenues over/under Expenditures:	(\$52,664)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	112.90%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$400,521	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$23	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,275	\$75,506	\$0
Total Unrestricted Net Assets:	\$209,246	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$82,319	\$111,142	\$0
Per Capita Debt:	\$5	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chenoa Park District														
Unit Code:	064/005/12	County:	McLean												
Fiscal Year End:	12/31/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$80,000														
Equalized Assessed Valuation:	\$49,299,917														
Population:	24,000														
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 23:	\$1,086	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$0	\$103	\$51
Revenues During FY 23:	\$79,691	\$216,789	\$142,510
Expenditures During FY 23:	\$80,490	\$205,084	\$132,619
Per Capita Revenues:	\$3	\$94	\$59
Per Capita Expenditures:	\$3	\$87	\$55
Revenues over/under Expenditures:	(\$799)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	0.36%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$287	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$0	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chestnut-Beason Park District		
Unit Code:	054/015/12	County:	Logan
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,000		
Equalized Assessed Valuation:	\$48,613,556		
Population:	650		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$20,879	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$32	\$103	\$51
Revenues During FY 23:	\$34,865	\$216,789	\$142,510
Expenditures During FY 23:	\$55,964	\$205,084	\$132,619
Per Capita Revenues:	\$54	\$94	\$59
Per Capita Expenditures:	\$86	\$87	\$55
Revenues over/under Expenditures:	(\$21,099)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	114.45%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$64,053	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$99	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$64,053	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chicago Ridge Park District
Unit Code:	016/155/12
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,019,470
Equalized Assessed Valuation:	\$321,279,140
Population:	14,428
Employees:	
Full Time:	6
Part Time:	37
Salaries Paid:	\$442,573

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,238,360	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$224	\$225	\$127
Revenues During FY 23:	\$2,234,279	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,313,737	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$155	\$329	\$227
Per Capita Expenditures:	\$91	\$282	\$199
Revenues over/under Expenditures:	\$920,542	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	263.29%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,458,902	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$240	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$935,258	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,985,796	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,457,799	\$8,090,204	\$3,825,371
Per Capita Debt:	\$240	\$303	\$186
General Obligation Debt over EAV:	1.07%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chili Twp Park District		
Unit Code:	034/015/12	County:	Hancock
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,866		
Equalized Assessed Valuation:	\$14,558,231		
Population:	754		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$26,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$107,223	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$142	\$103	\$51
Revenues During FY 23:	\$39,842	\$216,789	\$142,510
Expenditures During FY 23:	\$106,586	\$205,084	\$132,619
Per Capita Revenues:	\$53	\$94	\$59
Per Capita Expenditures:	\$141	\$87	\$55
Revenues over/under Expenditures:	(\$66,744)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	37.98%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$40,479	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$54	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chillicothe Park District		
Unit Code:	072/010/12	County:	Peoria
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$799,425		
Equalized Assessed Valuation:	\$315,770,077		
Population:	5,918		
Employees:			
Full Time:	2		
Part Time:	73		
Salaries Paid:	\$314,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$494,480	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$84	\$225	\$127
Revenues During FY 23:	\$1,014,870	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$882,200	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$171	\$329	\$227
Per Capita Expenditures:	\$149	\$282	\$199
Revenues over/under Expenditures:	\$132,670	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	71.09%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$627,150	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$106	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,106	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$528,839	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$585,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$99	\$303	\$186
General Obligation Debt over EAV:	0.19%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clarendon Hills Park District		
Unit Code:	022/060/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,692,500		
Equalized Assessed Valuation:	\$638,142,687		
Population:	8,702		
Employees:			
Full Time:	9		
Part Time:	140		
Salaries Paid:	\$1,136,532		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,108,472	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$127	\$225	\$127
Revenues During FY 23:	\$2,852,749	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,449,233	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$328	\$329	\$227
Per Capita Expenditures:	\$281	\$282	\$199
Revenues over/under Expenditures:	\$403,516	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	38.70%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$947,788	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$109	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,346	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$902,342	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,454,939	\$8,090,204	\$3,825,371
Per Capita Debt:	\$397	\$303	\$186
General Obligation Debt over EAV:	0.51%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clark County Park District
Unit Code:	012/020/12
County:	Clark
Fiscal Year End:	3/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,453,370
Equalized Assessed Valuation:	\$199,829,769
Population:	12,950
Employees:	
Full Time:	7
Part Time:	25
Salaries Paid:	\$508,063

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$854,986	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$66	\$225	\$127
Revenues During FY 23:	\$1,286,362	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,170,314	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$99	\$329	\$227
Per Capita Expenditures:	\$90	\$282	\$199
Revenues over/under Expenditures:	\$116,048	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	82.97%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$971,034	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$75	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,779	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,133,945	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$8,090,204	\$3,825,371
Per Capita Debt:	\$0	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clyde Park District		
Unit Code:	016/160/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,864,472		
Equalized Assessed Valuation:	\$1,071,067,761		
Population:	85,268		
Employees:			
Full Time:	27		
Part Time:	19		
Salaries Paid:	\$1,938,497		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,442,502	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$64	\$225	\$127
Revenues During FY 23:	\$5,836,259	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,086,057	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$68	\$329	\$227
Per Capita Expenditures:	\$48	\$282	\$199
Revenues over/under Expenditures:	\$1,750,202	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	176.03%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$7,192,704	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$84	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$896,946	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,427,685	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,965,625	\$8,090,204	\$3,825,371
Per Capita Debt:	\$23	\$303	\$186
General Obligation Debt over EAV:	0.18%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Coloma Park District		
Unit Code:	098/010/12	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,261,550		
Equalized Assessed Valuation:	\$1,171,475,350		
Population:	8,900		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$159,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,312,050	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$147	\$225	\$127
Revenues During FY 23:	\$965,436	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,195,457	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$108	\$329	\$227
Per Capita Expenditures:	\$134	\$282	\$199
Revenues over/under Expenditures:	(\$230,021)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	89.32%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,067,747	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$120	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,116	\$12,430	\$0
Total Unreserved Funds:	\$1,283,630	\$19,574	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$270,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$30	\$303	\$186
General Obligation Debt over EAV:	0.02%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Cordova Township Park District		
Unit Code:	081/005/12	County:	Rock Island
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$178,800		
Equalized Assessed Valuation:	\$260,725,441		
Population:	265		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$147,458	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$556	\$103	\$51
Revenues During FY 23:	\$137,135	\$216,789	\$142,510
Expenditures During FY 23:	\$137,759	\$205,084	\$132,619
Per Capita Revenues:	\$517	\$94	\$59
Per Capita Expenditures:	\$520	\$87	\$55
Revenues over/under Expenditures:	(\$624)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	106.59%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$146,834	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$554	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$146,834	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Country Club Hills Park District
Unit Code:	016/180/12
County:	Cook
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,999,866
Equalized Assessed Valuation:	\$193,581,272
Population:	16,407
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$888,950	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$54	\$103	\$51
Revenues During FY 23:	\$726,321	\$216,789	\$142,510
Expenditures During FY 23:	\$670,426	\$205,084	\$132,619
Per Capita Revenues:	\$44	\$94	\$59
Per Capita Expenditures:	\$41	\$87	\$55
Revenues over/under Expenditures:	\$55,895	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	140.93%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$944,845	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$58	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$673,325	\$75,506	\$0
Total Unrestricted Net Assets:	(\$507,448)	\$87,722	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,759,305	\$111,142	\$0
Per Capita Debt:	\$168	\$29	\$0
General Obligation Debt over EAV:	0.34%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Creston-Dement Park District		
Unit Code:	071/030/12	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,860		
Equalized Assessed Valuation:	\$69,074,773		
Population:	1,250		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$82,893	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$66	\$103	\$51
Revenues During FY 23:	\$42,270	\$216,789	\$142,510
Expenditures During FY 23:	\$20,354	\$205,084	\$132,619
Per Capita Revenues:	\$34	\$94	\$59
Per Capita Expenditures:	\$16	\$87	\$55
Revenues over/under Expenditures:	\$21,916	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	514.93%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$104,808	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$84	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,944	\$25,074	\$0
Total Unreserved Funds:	\$81,864	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$111,142	\$0
Per Capita Debt:	\$0	\$29	\$0
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Crete Park District
Unit Code:	099/020/12
County:	Will
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,145,753
Equalized Assessed Valuation:	\$186,290,876
Population:	8,465
Employees:	
Full Time:	6
Part Time:	43
Salaries Paid:	\$529,667

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$89,177	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$11	\$225	\$127
Revenues During FY 23:	\$931,672	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$938,917	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$110	\$329	\$227
Per Capita Expenditures:	\$111	\$282	\$199
Revenues over/under Expenditures:	(\$7,245)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	8.73%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$81,932	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$10	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$223,464	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$309,160)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$392,340	\$8,090,204	\$3,825,371
Per Capita Debt:	\$46	\$303	\$186
General Obligation Debt over EAV:	0.21%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Crystal Lake Park District		
Unit Code:	063/010/12	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,204,928		
Equalized Assessed Valuation:	\$1,822,388,510		
Population:	50,700		
Employees:			
Full Time:	67		
Part Time:	389		
Salaries Paid:	\$6,079,165		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,456,708	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$167	\$225	\$127
Revenues During FY 23:	\$13,191,618	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$12,362,189	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$260	\$329	\$227
Per Capita Expenditures:	\$244	\$282	\$199
Revenues over/under Expenditures:	\$829,429	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	66.65%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$8,239,662	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$163	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,682,445	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,277,199	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$8,124,965	\$8,090,204	\$3,825,371
Per Capita Debt:	\$160	\$303	\$186
General Obligation Debt over EAV:	0.06%	0.58%	0.28%

Enterprise Funds

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