

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:	Dallas City Park District														
Unit Code:	034/020/12	County:	Hancock												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$42,450														
Equalized Assessed Valuation:	\$8,935,261														
Population:	805														
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:	\$34,065	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$42	\$103	\$51
Revenues During FY 23:	\$17,519	\$216,789	\$142,510
Expenditures During FY 23:	\$10,177	\$205,084	\$132,619
Per Capita Revenues:	\$22	\$94	\$59
Per Capita Expenditures:	\$13	\$87	\$55
Revenues over/under Expenditures:	\$7,342	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	406.87%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$41,407	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$51	\$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:	Darien Park District		
Unit Code:	022/065/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,069,262		
Equalized Assessed Valuation:	\$979,402,952		
Population:	21,584		
Employees:			
Full Time:	18		
Part Time:	79		
Salaries Paid:	\$1,517,003		

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,330,835	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$108	\$225	\$127
Revenues During FY 23:	\$3,254,834	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,574,577	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$151	\$329	\$227
Per Capita Expenditures:	\$119	\$282	\$199
Revenues over/under Expenditures:	\$680,257	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	93.28%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,401,522	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$111	\$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:	\$652,129	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,240,428	\$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:	\$8,835,802	\$8,090,204	\$3,825,371
Per Capita Debt:	\$409	\$303	\$186
General Obligation Debt over EAV:	0.80%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,351,744	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$109	\$35	\$0
Revenues During FY 23:	\$2,452,193	\$391,032	\$0
Expenditures During FY 23:	\$2,064,507	\$369,176	\$0
Per Capita Revenues:	\$114	\$17	\$0
Per Capita Expenses:	\$96	\$16	\$0
Operating Income (loss):	\$387,686	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	132.69%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$2,739,430	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$127	\$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:	Decatur Park District		
Unit Code:	055/010/12	County:	Macon
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,033,529		
Equalized Assessed Valuation:	\$932,876,169		
Population:	69,097		
Employees:			
Full Time:	91		
Part Time:	222		
Salaries Paid:	\$6,839,922		

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:	\$12,340,758	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$179	\$225	\$127
Revenues During FY 23:	\$24,458,270	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$20,936,530	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$354	\$329	\$227
Per Capita Expenditures:	\$303	\$282	\$199
Revenues over/under Expenditures:	\$3,521,740	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	74.72%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$15,644,411	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$226	\$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:	\$17,745,567	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$14,914,181	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$18,119,426	\$8,090,204	\$3,825,371
Per Capita Debt:	\$262	\$303	\$186
General Obligation Debt over EAV:	0.54%	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:	Deerfield Park District
Unit Code:	049/020/12
County:	Lake
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$19,491,847
Equalized Assessed Valuation:	\$1,416,179,895
Population:	18,950
Employees:	
Full Time:	47
Part Time:	172
Salaries Paid:	\$6,858,914

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,482,481	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$395	\$225	\$127
Revenues During FY 23:	\$18,280,393	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$16,418,713	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$965	\$329	\$227
Per Capita Expenditures:	\$866	\$282	\$199
Revenues over/under Expenditures:	\$1,861,680	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	57.97%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$9,517,493	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$502	\$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:	\$916,803	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$8,513,554	\$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:	\$4,960,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$262	\$303	\$186
General Obligation Debt over EAV:	0.35%	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:	Dekalb Park District		
Unit Code:	019/010/12	County:	Dekalb
Fiscal Year End:	2/28/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,481,863		
Equalized Assessed Valuation:	\$770,455,663		
Population:	40,290		
Employees:			
Full Time:	22		
Part Time:	168		
Salaries Paid:	\$2,081,511		

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:	\$3,983,629	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$99	\$225	\$127
Revenues During FY 23:	\$6,878,488	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,688,924	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$171	\$329	\$227
Per Capita Expenditures:	\$116	\$282	\$199
Revenues over/under Expenditures:	\$2,189,564	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	116.47%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,461,146	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$136	\$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:	\$3,958,458	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,842,471	\$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:	\$3,111,803	\$8,090,204	\$3,825,371
Per Capita Debt:	\$77	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Delavan Twp Park District		
Unit Code:	090/010/12	County:	Tazewell
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$174,956		
Equalized Assessed Valuation:	\$38,940,395		
Population:	2,061		
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:	\$104,607	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$51	\$103	\$51
Revenues During FY 23:	\$105,137	\$216,789	\$142,510
Expenditures During FY 23:	\$37,680	\$205,084	\$132,619
Per Capita Revenues:	\$51	\$94	\$59
Per Capita Expenditures:	\$18	\$87	\$55
Revenues over/under Expenditures:	\$67,457	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	456.65%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$172,064	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$83	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$172,064	\$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:	Des Plaines Park District		
Unit Code:	016/190/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,221,552		
Equalized Assessed Valuation:	\$1,901,335,505		
Population:	58,364		
Employees:			
Full Time:	52		
Part Time:	322		
Salaries Paid:	\$6,040,214		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,248,261	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$193	\$225	\$127
Revenues During FY 23:	\$13,031,081	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$9,983,161	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$223	\$329	\$227
Per Capita Expenditures:	\$171	\$282	\$199
Revenues over/under Expenditures:	\$3,047,920	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	131.18%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$13,096,181	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$224	\$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:	\$3,908,500	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$17,429,485	\$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:	\$10,171,687	\$8,090,204	\$3,825,371
Per Capita Debt:	\$174	\$303	\$186
General Obligation Debt over EAV:	0.31%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$10,952,860	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$188	\$35	\$0
Revenues During FY 23:	\$4,775,377	\$391,032	\$0
Expenditures During FY 23:	\$3,470,356	\$369,176	\$0
Per Capita Revenues:	\$82	\$17	\$0
Per Capita Expenses:	\$59	\$16	\$0
Operating Income (loss):	\$1,305,021	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	338.81%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$11,757,881	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$201	\$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:	Dieterich Park District														
Unit Code:	025/030/12	County:	Effingham												
Fiscal Year End:	4/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$46,000														
Equalized Assessed Valuation:	\$20,384,179														
Population:	890														
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:	\$16,088	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$18	\$103	\$51
Revenues During FY 23:	\$28,024	\$216,789	\$142,510
Expenditures During FY 23:	\$17,293	\$205,084	\$132,619
Per Capita Revenues:	\$31	\$94	\$59
Per Capita Expenditures:	\$19	\$87	\$55
Revenues over/under Expenditures:	\$10,731	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	155.09%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$26,819	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$30	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dixon Park District		
Unit Code:	052/010/12	County:	Lee
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,336,756		
Equalized Assessed Valuation:	\$200,551,142		
Population:	14,927		
Employees:			
Full Time:	8		
Part Time:	20		
Salaries Paid:	\$574,587		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$622,241	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$42	\$225	\$127
Revenues During FY 23:	\$1,533,493	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,614,827	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$103	\$329	\$227
Per Capita Expenditures:	\$108	\$282	\$199
Revenues over/under Expenditures:	(\$81,334)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	35.28%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$569,707	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$38	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$231,221	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$138,429	\$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:	\$2,611,677	\$8,090,204	\$3,825,371
Per Capita Debt:	\$175	\$303	\$186
General Obligation Debt over EAV:	1.28%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Douglas Park District		
Unit Code:	038/010/12	County:	Iroquois
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,899		
Equalized Assessed Valuation:	\$51,263,708		
Population:	2,049		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$15,576		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$70,225	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$34	\$103	\$51
Revenues During FY 23:	\$81,837	\$216,789	\$142,510
Expenditures During FY 23:	\$71,705	\$205,084	\$132,619
Per Capita Revenues:	\$40	\$94	\$59
Per Capita Expenditures:	\$35	\$87	\$55
Revenues over/under Expenditures:	\$10,132	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	112.07%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$80,357	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$39	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$158,305	\$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:	Downers Grove Park District		
Unit Code:	022/070/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,305,154		
Equalized Assessed Valuation:	\$2,879,096,597		
Population:	49,470		
Employees:			
Full Time:	60		
Part Time:	167		
Salaries Paid:	\$5,518,540		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,259,982	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$127	\$225	\$127
Revenues During FY 23:	\$14,202,348	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$11,587,356	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$287	\$329	\$227
Per Capita Expenditures:	\$234	\$282	\$199
Revenues over/under Expenditures:	\$2,614,992	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	58.09%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$6,731,406	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$136	\$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:	\$2,373,827	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,729,396	\$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:	\$17,927,951	\$8,090,204	\$3,825,371
Per Capita Debt:	\$362	\$303	\$186
General Obligation Debt over EAV:	0.39%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,943,981	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$80	\$35	\$0
Revenues During FY 23:	\$2,138,483	\$391,032	\$0
Expenditures During FY 23:	\$1,588,532	\$369,176	\$0
Per Capita Revenues:	\$43	\$17	\$0
Per Capita Expenses:	\$32	\$16	\$0
Operating Income (loss):	\$549,951	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	270.15%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$4,291,402	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$87	\$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:	Dundee Park District		
Unit Code:	045/040/12	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,542,897		
Equalized Assessed Valuation:	\$2,236,246,524		
Population:	64,167		
Employees:			
Full Time:	67		
Part Time:	750		
Salaries Paid:	\$7,941,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,069,254	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$63	\$225	\$127
Revenues During FY 23:	\$17,618,718	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$15,728,483	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$275	\$329	\$227
Per Capita Expenditures:	\$245	\$282	\$199
Revenues over/under Expenditures:	\$1,890,235	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	30.04%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,724,684	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$74	\$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:	\$978,063	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,636,787	\$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:	\$19,607,779	\$8,090,204	\$3,825,371
Per Capita Debt:	\$306	\$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:	Easton Park District		
Unit Code:	060/025/12	County:	Mason
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,657		
Equalized Assessed Valuation:	\$36,282,266		
Population:	320		
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:	\$44,009	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$138	\$103	\$51
Revenues During FY 23:	\$25,257	\$216,789	\$142,510
Expenditures During FY 23:	\$40,834	\$205,084	\$132,619
Per Capita Revenues:	\$79	\$94	\$59
Per Capita Expenditures:	\$128	\$87	\$55
Revenues over/under Expenditures:	(\$15,577)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	69.63%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$28,432	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$89	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$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:	Elba-Salem Park District		
Unit Code:	048/010/12	County:	Knox
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$79,738		
Equalized Assessed Valuation:	\$39,333,346		
Population:	1,231		
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:	\$134,121	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$109	\$103	\$51
Revenues During FY 23:	\$40,984	\$216,789	\$142,510
Expenditures During FY 23:	\$34,194	\$205,084	\$132,619
Per Capita Revenues:	\$33	\$94	\$59
Per Capita Expenditures:	\$28	\$87	\$55
Revenues over/under Expenditures:	\$6,790	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	412.09%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$140,911	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$114	\$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:	Elk Grove Park District		
Unit Code:	016/210/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,352,661		
Equalized Assessed Valuation:	\$2,217,101,096		
Population:	31,659		
Employees:			
Full Time:	93		
Part Time:	706		
Salaries Paid:	\$8,929,479		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,019,234	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$411	\$225	\$127
Revenues During FY 23:	\$23,800,072	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$20,022,917	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$752	\$329	\$227
Per Capita Expenditures:	\$632	\$282	\$199
Revenues over/under Expenditures:	\$3,777,155	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	77.08%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$15,433,843	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$488	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,249,875	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$18,821,471	\$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:	\$2,238,804	\$8,090,204	\$3,825,371
Per Capita Debt:	\$71	\$303	\$186
General Obligation Debt over EAV:	0.09%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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:	Elmhurst Park District		
Unit Code:	022/080/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,815,406		
Equalized Assessed Valuation:	\$3,006,033,101		
Population:	45,272		
Employees:			
Full Time:	71		
Part Time:	618		
Salaries Paid:	\$8,373,087		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$13,864,055	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$306	\$225	\$127
Revenues During FY 23:	\$18,608,743	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$15,018,966	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$411	\$329	\$227
Per Capita Expenditures:	\$332	\$282	\$199
Revenues over/under Expenditures:	\$3,589,777	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	100.05%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$15,027,118	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$332	\$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:	\$6,104,803	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$10,090,193	\$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:	\$8,780,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$194	\$303	\$186
General Obligation Debt over EAV:	0.13%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Emden Park District		
Unit Code:	054/017/12	County:	Logan
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,206		
Equalized Assessed Valuation:	\$3,754,430		
Population:	1,955		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$16,277	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$8	\$103	\$51
Revenues During FY 23:	\$37,364	\$216,789	\$142,510
Expenditures During FY 23:	\$34,893	\$205,084	\$132,619
Per Capita Revenues:	\$19	\$94	\$59
Per Capita Expenditures:	\$18	\$87	\$55
Revenues over/under Expenditures:	\$2,471	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	53.73%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$18,748	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$10	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$75,506	\$0
Total Unrestricted Net Assets:	\$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:	Evanston Lighthouse Park District		
Unit Code:	016/220/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$212,156		
Equalized Assessed Valuation:	\$213,331,015		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$52,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$168,461	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$34	\$103	\$51
Revenues During FY 23:	\$212,156	\$216,789	\$142,510
Expenditures During FY 23:	\$182,954	\$205,084	\$132,619
Per Capita Revenues:	\$42	\$94	\$59
Per Capita Expenditures:	\$37	\$87	\$55
Revenues over/under Expenditures:	\$29,202	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	108.04%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$197,663	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$40	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$168,461	\$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:	Fairfield Park District		
Unit Code:	096/010/12	County:	Wayne
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,265,400		
Equalized Assessed Valuation:	\$44,330,190		
Population:	4,883		
Employees:			
Full Time:	7		
Part Time:	12		
Salaries Paid:	\$295,179		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$528,622	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$108	\$103	\$51
Revenues During FY 23:	\$775,150	\$216,789	\$142,510
Expenditures During FY 23:	\$601,535	\$205,084	\$132,619
Per Capita Revenues:	\$159	\$94	\$59
Per Capita Expenditures:	\$123	\$87	\$55
Revenues over/under Expenditures:	\$173,615	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	116.74%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$702,237	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$144	\$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:	\$312,067	\$75,506	\$0
Total Unrestricted Net Assets:	\$524,210	\$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:	\$175,000	\$111,142	\$0
Per Capita Debt:	\$36	\$29	\$0
General Obligation Debt over EAV:	0.39%	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:	Farmington Township Park District		
Unit Code:	029/020/12	County:	Fulton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,000		
Equalized Assessed Valuation:	\$45,318,384		
Population:	3,115		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,400		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$122,640	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$39	\$103	\$51
Revenues During FY 23:	\$60,998	\$216,789	\$142,510
Expenditures During FY 23:	\$41,071	\$205,084	\$132,619
Per Capita Revenues:	\$20	\$94	\$59
Per Capita Expenditures:	\$13	\$87	\$55
Revenues over/under Expenditures:	\$19,927	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	347.12%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$142,567	\$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:	\$142,567	\$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:	Flagg-Rochelle Park District		
Unit Code:	071/010/12	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,273,555		
Equalized Assessed Valuation:	\$313,068,200		
Population:	33,081		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$756,206		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,945,394	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$59	\$225	\$127
Revenues During FY 23:	\$2,182,015	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,502,068	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$66	\$329	\$227
Per Capita Expenditures:	\$45	\$282	\$199
Revenues over/under Expenditures:	\$679,947	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	174.78%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,625,341	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$79	\$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:	\$2,302,674	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,262,685	\$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:	\$14,705,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$445	\$303	\$186
General Obligation Debt over EAV:	4.70%	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:	Flanagan #1 Park District		
Unit Code:	053/005/12	County:	Livingston
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$429,800		
Equalized Assessed Valuation:	\$47,716,415		
Population:	1,900		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$98,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$107,853	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$57	\$103	\$51
Revenues During FY 23:	\$305,596	\$216,789	\$142,510
Expenditures During FY 23:	\$320,659	\$205,084	\$132,619
Per Capita Revenues:	\$161	\$94	\$59
Per Capita Expenditures:	\$169	\$87	\$55
Revenues over/under Expenditures:	(\$15,063)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	28.94%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$92,790	\$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:	\$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:	\$329,212	\$111,142	\$0
Per Capita Debt:	\$173	\$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:	Fon Du Lac Park District		
Unit Code:	090/020/12	County:	Tazewell
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,820,266		
Equalized Assessed Valuation:	\$595,044,021		
Population:	21,988		
Employees:			
Full Time:	30		
Part Time:	122		
Salaries Paid:	\$2,293,754		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,776,260	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$263	\$225	\$127
Revenues During FY 23:	\$5,850,621	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$6,313,882	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$266	\$329	\$227
Per Capita Expenditures:	\$287	\$282	\$199
Revenues over/under Expenditures:	(\$463,261)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	89.19%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,631,137	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$256	\$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:	\$1,743,045	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,227,925	\$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:	\$3,490,663	\$8,090,204	\$3,825,371
Per Capita Debt:	\$159	\$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:	\$2,648,830	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$120	\$35	\$0
Revenues During FY 23:	\$1,697,759	\$391,032	\$0
Expenditures During FY 23:	\$1,672,182	\$369,176	\$0
Per Capita Revenues:	\$77	\$17	\$0
Per Capita Expenses:	\$76	\$16	\$0
Operating Income (loss):	\$25,577	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	164.50%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$2,750,822	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$125	\$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:	Forest Park Park District		
Unit Code:	016/230/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,118,954		
Equalized Assessed Valuation:	\$392,777,138		
Population:	13,704		
Employees:			
Full Time:		10	
Part Time:		53	
Salaries Paid:		\$1,568,708	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,459,924	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$471	\$225	\$127
Revenues During FY 23:	\$4,274,435	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,083,954	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$312	\$329	\$227
Per Capita Expenditures:	\$371	\$282	\$199
Revenues over/under Expenditures:	(\$809,519)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	111.14%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,650,405	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$412	\$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:	\$659,238	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,539,671	\$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:	\$4,761,205	\$8,090,204	\$3,825,371
Per Capita Debt:	\$347	\$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

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:	Forest View Park District		
Unit Code:	016/240/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$298,576		
Equalized Assessed Valuation:	\$58,925,208		
Population:	792		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$77,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$608,103	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$768	\$103	\$51
Revenues During FY 23:	\$368,972	\$216,789	\$142,510
Expenditures During FY 23:	\$192,351	\$205,084	\$132,619
Per Capita Revenues:	\$466	\$94	\$59
Per Capita Expenditures:	\$243	\$87	\$55
Revenues over/under Expenditures:	\$176,621	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	407.96%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$784,724	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$991	\$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:	\$34,635	\$75,506	\$0
Total Unrestricted Net Assets:	\$750,090	\$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:	Forman Park District		
Unit Code:	060/015/12	County:	Mason
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$294,452		
Equalized Assessed Valuation:	\$78,004,654		
Population:	3,200		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$89,488		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$82,473	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$26	\$103	\$51
Revenues During FY 23:	\$246,353	\$216,789	\$142,510
Expenditures During FY 23:	\$276,170	\$205,084	\$132,619
Per Capita Revenues:	\$77	\$94	\$59
Per Capita Expenditures:	\$86	\$87	\$55
Revenues over/under Expenditures:	(\$29,817)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	19.07%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$52,656	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$16	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$52,656	\$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:	Foss Park District		
Unit Code:	049/030/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,092,500		
Equalized Assessed Valuation:	\$296,882,690		
Population:	30,395		
Employees:			
Full Time:		13	
Part Time:		49	
Salaries Paid:		\$1,171,950	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,769,887	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$91	\$225	\$127
Revenues During FY 23:	\$2,365,044	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,497,830	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$78	\$329	\$227
Per Capita Expenditures:	\$49	\$282	\$199
Revenues over/under Expenditures:	\$867,214	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	213.80%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,202,330	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$105	\$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:	\$915,767	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,291,227	\$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:	\$4,599,357	\$8,090,204	\$3,825,371
Per Capita Debt:	\$151	\$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:	\$3,296,573	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$108	\$35	\$0
Revenues During FY 23:	\$682,782	\$391,032	\$0
Expenditures During FY 23:	\$1,176,790	\$369,176	\$0
Per Capita Revenues:	\$22	\$17	\$0
Per Capita Expenses:	\$39	\$16	\$0
Operating Income (loss):	(\$494,008)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	275.10%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$3,237,336	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$107	\$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:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,285,349		
Equalized Assessed Valuation:	\$5,550,646,409		
Population:	236,000		
Employees:			
Full Time:	120		
Part Time:	796		
Salaries Paid:	\$13,689,211		

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,484,552	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$95	\$225	\$127
Revenues During FY 23:	\$37,304,509	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$39,177,611	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$158	\$329	\$227
Per Capita Expenditures:	\$166	\$282	\$199
Revenues over/under Expenditures:	(\$1,873,102)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	53.36%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$20,907,105	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$89	\$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:	\$6,874,031	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$26,843,258	\$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:	\$19,277,755	\$8,090,204	\$3,825,371
Per Capita Debt:	\$82	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Frankfort Park District		
Unit Code:	028/020/12	County:	Franklin
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$744,200		
Equalized Assessed Valuation:	\$114,253,346		
Population:	7,229		
Employees:			
Full Time:	7		
Part Time:	14		
Salaries Paid:	\$295,768		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$542,363	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$75	\$103	\$51
Revenues During FY 23:	\$716,863	\$216,789	\$142,510
Expenditures During FY 23:	\$746,295	\$205,084	\$132,619
Per Capita Revenues:	\$99	\$94	\$59
Per Capita Expenditures:	\$103	\$87	\$55
Revenues over/under Expenditures:	(\$29,432)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	73.27%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$546,813	\$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:	\$58,351	\$75,506	\$0
Total Unrestricted Net Assets:	\$509,543	\$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:	\$570,300	\$111,142	\$0
Per Capita Debt:	\$79	\$29	\$0
General Obligation Debt over EAV:	0.50%	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:	Frankfort Park District		
Unit Code:	099/030/12	County:	Will
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,069,204		
Equalized Assessed Valuation:	\$940,828,059		
Population:	22,523		
Employees:			
Full Time:	14		
Part Time:	70		
Salaries Paid:	\$1,165,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,888,277	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$84	\$225	\$127
Revenues During FY 23:	\$3,044,755	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,040,501	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$135	\$329	\$227
Per Capita Expenditures:	\$135	\$282	\$199
Revenues over/under Expenditures:	\$4,254	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	59.14%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,798,071	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$80	\$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:	\$896,824	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$992,657	\$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:	\$2,537,694	\$8,090,204	\$3,825,371
Per Capita Debt:	\$113	\$303	\$186
General Obligation Debt over EAV:	0.17%	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:	Frankfort Square Park District		
Unit Code:	099/035/12	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,258,132		
Equalized Assessed Valuation:	\$608,466,901		
Population:	18,600		
Employees:			
Full Time:		10	
Part Time:		66	
Salaries Paid:		\$1,392,500	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$933,643	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$50	\$225	\$127
Revenues During FY 23:	\$4,379,587	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,698,170	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$235	\$329	\$227
Per Capita Expenditures:	\$199	\$282	\$199
Revenues over/under Expenditures:	\$681,417	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	45.41%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,679,390	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$90	\$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:	\$406,055	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,239,243	\$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:	\$3,466,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$186	\$303	\$186
General Obligation Debt over EAV:	0.57%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,802,114	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$204	\$35	\$0
Revenues During FY 23:	\$486,142	\$391,032	\$0
Expenditures During FY 23:	\$436,879	\$369,176	\$0
Per Capita Revenues:	\$26	\$17	\$0
Per Capita Expenses:	\$23	\$16	\$0
Operating Income (loss):	\$49,263	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	881.57%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$3,851,377	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$207	\$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:	Franklin Park Park District		
Unit Code:	016/250/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,521,389		
Equalized Assessed Valuation:	\$761,988,620		
Population:	15,307		
Employees:			
Full Time:	23		
Part Time:	207		
Salaries Paid:	\$2,457,336		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,255,498	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$278	\$225	\$127
Revenues During FY 23:	\$4,695,409	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,406,162	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$307	\$329	\$227
Per Capita Expenditures:	\$223	\$282	\$199
Revenues over/under Expenditures:	\$1,289,247	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	160.67%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,472,672	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$358	\$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:	\$2,307,281	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,878,051	\$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:	\$1,195,199	\$8,090,204	\$3,825,371
Per Capita Debt:	\$78	\$303	\$186
General Obligation Debt over EAV:	0.15%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$5,023,891	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$328	\$35	\$0
Revenues During FY 23:	\$1,232,984	\$391,032	\$0
Expenditures During FY 23:	\$1,605,461	\$369,176	\$0
Per Capita Revenues:	\$81	\$17	\$0
Per Capita Expenses:	\$105	\$16	\$0
Operating Income (loss):	(\$372,477)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	296.55%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$4,761,037	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$311	\$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:	Franklin Township Park District		
Unit Code:	019/020/12	County:	DeKalb
Fiscal Year End:	4/1/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,855		
Equalized Assessed Valuation:	\$61,014,335		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$17,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,359	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$13	\$103	\$51
Revenues During FY 23:	\$54,555	\$216,789	\$142,510
Expenditures During FY 23:	\$49,591	\$205,084	\$132,619
Per Capita Revenues:	\$22	\$94	\$59
Per Capita Expenditures:	\$20	\$87	\$55
Revenues over/under Expenditures:	\$4,964	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	73.25%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$36,323	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$15	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$36,323	\$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:	Freeport Park District		
Unit Code:	089/010/12	County:	Stephenson
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,669,109		
Equalized Assessed Valuation:	\$254,052,213		
Population:	23,650		
Employees:			
Full Time:	19		
Part Time:	145		
Salaries Paid:	\$1,578,598		

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:	\$3,707,594	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$157	\$225	\$127
Revenues During FY 23:	\$2,746,866	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,618,792	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$116	\$329	\$227
Per Capita Expenditures:	\$111	\$282	\$199
Revenues over/under Expenditures:	\$128,074	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	150.92%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,952,408	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$167	\$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:	\$3,410,858	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,069,318	\$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:	\$1,386,580	\$8,090,204	\$3,825,371
Per Capita Debt:	\$59	\$303	\$186
General Obligation Debt over EAV:	0.55%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,883,108	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$80	\$35	\$0
Revenues During FY 23:	\$850,934	\$391,032	\$0
Expenditures During FY 23:	\$917,397	\$369,176	\$0
Per Capita Revenues:	\$36	\$17	\$0
Per Capita Expenses:	\$39	\$16	\$0
Operating Income (loss):	(\$66,463)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	195.76%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$1,795,875	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$76	\$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:	Friends Creek Park District		
Unit Code:	055/040/12	County:	Macon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$55,723		
Equalized Assessed Valuation:	\$41,155,008		
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:	\$70,035	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$39	\$103	\$51
Revenues During FY 23:	\$40,627	\$216,789	\$142,510
Expenditures During FY 23:	\$55,723	\$205,084	\$132,619
Per Capita Revenues:	\$23	\$94	\$59
Per Capita Expenditures:	\$31	\$87	\$55
Revenues over/under Expenditures:	(\$15,096)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	98.59%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$54,939	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$31	\$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