

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:	Galva Park District		
Unit Code:	037/010/12	County:	Henry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$363,700		
Equalized Assessed Valuation:	\$24,163,808		
Population:	2,470		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$57,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$355,649	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$144	\$103	\$51
Revenues During FY 23:	\$235,395	\$216,789	\$142,510
Expenditures During FY 23:	\$143,851	\$205,084	\$132,619
Per Capita Revenues:	\$95	\$94	\$59
Per Capita Expenditures:	\$58	\$87	\$55
Revenues over/under Expenditures:	\$91,544	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	272.99%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$392,694	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$159	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$326,379	\$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:	\$65,620	\$111,142	\$0
Per Capita Debt:	\$27	\$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:	Geneseo Park District		
Unit Code:	037/020/12	County:	Henry
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,159,378		
Equalized Assessed Valuation:	\$323,237,701		
Population:	12,574		
Employees:			
Full Time:	7		
Part Time:	142		
Salaries Paid:	\$1,136,326		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,059,087	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$164	\$225	\$127
Revenues During FY 23:	\$2,029,405	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,919,745	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$161	\$329	\$227
Per Capita Expenditures:	\$153	\$282	\$199
Revenues over/under Expenditures:	\$109,660	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	112.97%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,168,747	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$172	\$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:	\$340,320	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,998,190	\$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:	\$4,961,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$395	\$303	\$186
General Obligation Debt over EAV:	0.28%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Geneva Park District		
Unit Code:	045/060/12	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,046,347		
Equalized Assessed Valuation:	\$1,665,567,645		
Population:	31,000		
Employees:			
Full Time:	42		
Part Time:	350		
Salaries Paid:	\$4,769,668		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,759,897	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$154	\$225	\$127
Revenues During FY 23:	\$12,566,587	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$9,833,510	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$405	\$329	\$227
Per Capita Expenditures:	\$317	\$282	\$199
Revenues over/under Expenditures:	\$2,733,077	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	52.81%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,192,974	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$168	\$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:	\$1,324,915	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$12,025,214	\$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:	\$3,998,635	\$8,090,204	\$3,825,371
Per Capita Debt:	\$129	\$303	\$186
General Obligation Debt over EAV:	0.11%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Genoa Twp Park District		
Unit Code:	019/030/12	County:	DeKalb
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,688,500		
Equalized Assessed Valuation:	\$134,660,824		
Population:	6,000		
Employees:			
Full Time:	4		
Part Time:	92		
Salaries Paid:	\$533,118		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$679,800	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$113	\$225	\$127
Revenues During FY 23:	\$1,012,435	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$913,233	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$169	\$329	\$227
Per Capita Expenditures:	\$152	\$282	\$199
Revenues over/under Expenditures:	\$99,202	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	75.56%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$690,002	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$115	\$255	\$136

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$693,057	\$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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,326,335	\$8,090,204	\$3,825,371
Per Capita Debt:	\$221	\$303	\$186
General Obligation Debt over EAV:	0.23%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Germantown Park District		
Unit Code:	014/010/12	County:	Clinton
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$76,145		
Equalized Assessed Valuation:	\$23,313,015		
Population:	1,324		
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:	\$11,051	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$8	\$103	\$51
Revenues During FY 23:	\$113,461	\$216,789	\$142,510
Expenditures During FY 23:	\$114,803	\$205,084	\$132,619
Per Capita Revenues:	\$86	\$94	\$59
Per Capita Expenditures:	\$87	\$87	\$55
Revenues over/under Expenditures:	(\$1,342)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	8.46%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$9,709	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$7	\$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:	\$9,709	\$87,722	\$0

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$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:	Glen Ellyn Park District		
Unit Code:	022/090/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,683,846		
Equalized Assessed Valuation:	\$1,912,586,181		
Population:	28,364		
Employees:			
Full Time:	37		
Part Time:	489		
Salaries Paid:	\$4,879,069		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,790,260	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$204	\$225	\$127
Revenues During FY 23:	\$14,716,851	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$12,721,887	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$519	\$329	\$227
Per Capita Expenditures:	\$449	\$282	\$199
Revenues over/under Expenditures:	\$1,994,964	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	41.63%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,295,550	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$187	\$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:	\$4,339,945	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,209,355	\$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:	\$17,895,791	\$8,090,204	\$3,825,371
Per Capita Debt:	\$631	\$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:	\$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:	Glen Ellyn Countryside Park District														
Unit Code:	022/100/12	County:	Dupage												
Fiscal Year End:	6/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$186,810														
Equalized Assessed Valuation:	\$94,554,110														
Population:	3,750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$170,528	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$45	\$103	\$51
Revenues During FY 23:	\$97,893	\$216,789	\$142,510
Expenditures During FY 23:	\$111,992	\$205,084	\$132,619
Per Capita Revenues:	\$26	\$94	\$59
Per Capita Expenditures:	\$30	\$87	\$55
Revenues over/under Expenditures:	(\$14,099)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	139.68%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$156,429	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$42	\$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:	\$156,427	\$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:	Glencoe Park District		
Unit Code:	016/260/12	County:	Cook
Fiscal Year End:	2/28/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,766,543		
Equalized Assessed Valuation:	\$879,008,836		
Population:	8,849		
Employees:			
Full Time:	43		
Part Time:	230		
Salaries Paid:	\$4,165,446		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,286,180	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$936	\$225	\$127
Revenues During FY 23:	\$12,374,099	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$9,853,659	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$1,398	\$329	\$227
Per Capita Expenditures:	\$1,114	\$282	\$199
Revenues over/under Expenditures:	\$2,520,440	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	89.81%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$8,849,620	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$1,000	\$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:	\$1,492,908	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$12,021,846	\$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:	\$6,915,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$781	\$303	\$186
General Obligation Debt over EAV:	0.79%	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:	Glenview Park District		
Unit Code:	016/270/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$79,604,000		
Equalized Assessed Valuation:	\$3,548,373,893		
Population:	63,001		
Employees:			
Full Time:	112		
Part Time:	868		
Salaries Paid:	\$12,985,909		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$17,885,091	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$284	\$225	\$127
Revenues During FY 23:	\$36,450,080	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$27,839,520	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$579	\$329	\$227
Per Capita Expenditures:	\$442	\$282	\$199
Revenues over/under Expenditures:	\$8,610,560	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	81.48%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$22,683,447	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$360	\$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:	\$7,650,512	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$40,063,423	\$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:	\$37,018,475	\$8,090,204	\$3,825,371
Per Capita Debt:	\$588	\$303	\$186
General Obligation Debt over EAV:	0.46%	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:	Godley Park District		
Unit Code:	032/010/12	County:	Grundy
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,670,361		
Equalized Assessed Valuation:	\$508,112,379		
Population:	650		
Employees:			
Full Time:	20		
Part Time:	16		
Salaries Paid:	\$972,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$949,986	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$1,462	\$225	\$127
Revenues During FY 23:	\$2,593,323	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,972,413	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$3,990	\$329	\$227
Per Capita Expenditures:	\$3,034	\$282	\$199
Revenues over/under Expenditures:	\$620,910	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	58.10%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,145,896	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$1,763	\$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:	\$1,272,717	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$865,238	\$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:	\$1,120,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,723	\$303	\$186
General Obligation Debt over EAV:	0.22%	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:	Golf Maine Park District		
Unit Code:	016/280/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,209,286		
Equalized Assessed Valuation:	\$268,473,737		
Population:	15,000		
Employees:			
Full Time:	8		
Part Time:	37		
Salaries Paid:	\$750,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,244,706	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$83	\$225	\$127
Revenues During FY 23:	\$1,448,456	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,365,312	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$97	\$329	\$227
Per Capita Expenditures:	\$91	\$282	\$199
Revenues over/under Expenditures:	\$83,144	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	97.26%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,327,850	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$89	\$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:	\$484,074	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,199,607	\$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:	\$1,110,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$74	\$303	\$186
General Obligation Debt over EAV:	0.41%	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:	Golfview Hills Park District		
Unit Code:	022/110/12	County:	Dupage
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,600		
Equalized Assessed Valuation:	\$71,180,910		
Population:	1,500		
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:	\$139,437	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$93	\$103	\$51
Revenues During FY 23:	\$58,760	\$216,789	\$142,510
Expenditures During FY 23:	\$92,694	\$205,084	\$132,619
Per Capita Revenues:	\$39	\$94	\$59
Per Capita Expenditures:	\$62	\$87	\$55
Revenues over/under Expenditures:	(\$33,934)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	113.82%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$105,503	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$70	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$105,503	\$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:	Grandwood Park District		
Unit Code:	049/040/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$520,547		
Equalized Assessed Valuation:	\$57,050,711		
Population:	5,297		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$71,225		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$171,931	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$32	\$103	\$51
Revenues During FY 23:	\$353,020	\$216,789	\$142,510
Expenditures During FY 23:	\$243,300	\$205,084	\$132,619
Per Capita Revenues:	\$67	\$94	\$59
Per Capita Expenditures:	\$46	\$87	\$55
Revenues over/under Expenditures:	\$109,720	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	115.76%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$281,651	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$53	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,420	\$75,506	\$0
Total Unrestricted Net Assets:	\$254,231	\$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:	Granite City Park District
Unit Code:	057/010/12
County:	Madison
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,617,929
Equalized Assessed Valuation:	\$374,996,641
Population:	28,158
Employees:	
Full Time:	12
Part Time:	132
Salaries Paid:	\$1,470,833

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,487,639	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$88	\$225	\$127
Revenues During FY 23:	\$4,480,939	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,294,656	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$159	\$329	\$227
Per Capita Expenditures:	\$117	\$282	\$199
Revenues over/under Expenditures:	\$1,186,283	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	109.22%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,598,585	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$128	\$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:	\$1,232,221	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,227,766	\$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:	\$1,489,745	\$8,090,204	\$3,825,371
Per Capita Debt:	\$53	\$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:	\$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:	Grant Memorial Park District		
Unit Code:	102/010/12	County:	Woodford
Fiscal Year End:	4/14/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$63,508		
Equalized Assessed Valuation:	\$33,314,565		
Population:	1,032		
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:	\$22,459	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$22	\$103	\$51
Revenues During FY 23:	\$67,637	\$216,789	\$142,510
Expenditures During FY 23:	\$54,475	\$205,084	\$132,619
Per Capita Revenues:	\$66	\$94	\$59
Per Capita Expenditures:	\$53	\$87	\$55
Revenues over/under Expenditures:	\$13,162	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	65.39%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$35,621	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$35	\$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:	Grayslake Park District		
Unit Code:	049/050/12	County:	Lake
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,088,766		
Equalized Assessed Valuation:	\$689,963,172		
Population:	22,800		
Employees:			
Full Time:	16		
Part Time:	124		
Salaries Paid:	\$1,729,517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,081,257	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$47	\$225	\$127
Revenues During FY 23:	\$4,375,500	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,009,766	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$192	\$329	\$227
Per Capita Expenditures:	\$176	\$282	\$199
Revenues over/under Expenditures:	\$365,734	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	24.39%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$977,991	\$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:	\$257,495	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,085,810	\$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:	\$3,581,035	\$8,090,204	\$3,825,371
Per Capita Debt:	\$157	\$303	\$186
General Obligation Debt over EAV:	0.52%	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:	Griggsville Park District		
Unit Code:	075/010/12	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$63,686		
Equalized Assessed Valuation:	\$28,239,427		
Population:	1,615		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$14,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$83,051	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$51	\$103	\$51
Revenues During FY 23:	\$51,751	\$216,789	\$142,510
Expenditures During FY 23:	\$30,036	\$205,084	\$132,619
Per Capita Revenues:	\$32	\$94	\$59
Per Capita Expenditures:	\$19	\$87	\$55
Revenues over/under Expenditures:	\$21,715	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	348.96%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$104,813	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$65	\$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:	Gurnee Park District		
Unit Code:	049/060/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,559,984		
Equalized Assessed Valuation:	\$1,291,477,544		
Population:	33,706		
Employees:			
Full Time:	52		
Part Time:	340		
Salaries Paid:	\$5,352,624		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,691,785	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$139	\$225	\$127
Revenues During FY 23:	\$11,915,731	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$10,671,960	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$354	\$329	\$227
Per Capita Expenditures:	\$317	\$282	\$199
Revenues over/under Expenditures:	\$1,243,771	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	37.94%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,049,077	\$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:	\$626,554	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$8,344,899	\$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:	\$13,213,395	\$8,090,204	\$3,825,371
Per Capita Debt:	\$392	\$303	\$186
General Obligation Debt over EAV:	0.16%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hamilton Park District		
Unit Code:	034/030/12	County:	Hancock
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$430,180		
Equalized Assessed Valuation:	\$44,114,483		
Population:	2,753		
Employees:			
Full Time:	1		
Part Time:	34		
Salaries Paid:	\$89,856		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$206,911	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$75	\$103	\$51
Revenues During FY 23:	\$248,060	\$216,789	\$142,510
Expenditures During FY 23:	\$233,473	\$205,084	\$132,619
Per Capita Revenues:	\$90	\$94	\$59
Per Capita Expenditures:	\$85	\$87	\$55
Revenues over/under Expenditures:	\$14,587	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	94.87%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$221,498	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$80	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$221,498	\$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:	Hampshire Park District		
Unit Code:	045/070/12	County:	Kane
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,683,222		
Equalized Assessed Valuation:	\$400,634,385		
Population:	8,000		
Employees:			
Full Time:		24	
Part Time:		48	
Salaries Paid:		\$998,652	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,751,754	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$469	\$225	\$127
Revenues During FY 23:	\$2,215,770	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,975,122	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$277	\$329	\$227
Per Capita Expenditures:	\$247	\$282	\$199
Revenues over/under Expenditures:	\$240,648	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	191.76%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,787,402	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$473	\$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:	\$4,628	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$490,671	\$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:	\$1,624,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$203	\$303	\$186
General Obligation Debt over EAV:	0.41%	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:	Hanna City Park District		
Unit Code:	072/035/12	County:	Peoria
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$139,800		
Equalized Assessed Valuation:	\$5,283,623		
Population:	1,242		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$14,517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,007	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$20	\$103	\$51
Revenues During FY 23:	\$107,225	\$216,789	\$142,510
Expenditures During FY 23:	\$93,483	\$205,084	\$132,619
Per Capita Revenues:	\$86	\$94	\$59
Per Capita Expenditures:	\$75	\$87	\$55
Revenues over/under Expenditures:	\$13,742	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	41.45%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$38,749	\$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:	\$23,905	\$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:	Hanover Park Park District		
Unit Code:	016/290/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,183,488		
Equalized Assessed Valuation:	\$668,428,994		
Population:	36,774		
Employees:			
	Full Time:	18	
	Part Time:	166	
	Salaries Paid:	\$1,749,677	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,686,188	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$46	\$225	\$127
Revenues During FY 23:	\$4,242,744	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,928,660	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$115	\$329	\$227
Per Capita Expenditures:	\$107	\$282	\$199
Revenues over/under Expenditures:	\$314,084	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	56.72%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,228,265	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$61	\$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:	\$4,616,088	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$180,023	\$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:	\$7,625,465	\$8,090,204	\$3,825,371
Per Capita Debt:	\$207	\$303	\$186
General Obligation Debt over EAV:	0.22%	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:	Hanover Township Park District		
Unit Code:	043/025/12	County:	Jo Daviess
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$131,340		
Equalized Assessed Valuation:	\$21,933,325		
Population:	1,203		
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:	\$106,264	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$88	\$103	\$51
Revenues During FY 23:	\$86,090	\$216,789	\$142,510
Expenditures During FY 23:	\$84,581	\$205,084	\$132,619
Per Capita Revenues:	\$72	\$94	\$59
Per Capita Expenditures:	\$70	\$87	\$55
Revenues over/under Expenditures:	\$1,509	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	125.20%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$105,897	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$88	\$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:	\$20,000	\$75,506	\$0
Total Unrestricted Net Assets:	\$85,897	\$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:	Harrisburg Park District		
Unit Code:	082/020/12	County:	Saline
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$898,520		
Equalized Assessed Valuation:	\$108,969,719		
Population:	7,982		
Employees:			
Full Time:	5		
Part Time:	32		
Salaries Paid:	\$345,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$455,762	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$57	\$103	\$51
Revenues During FY 23:	\$845,436	\$216,789	\$142,510
Expenditures During FY 23:	\$723,070	\$205,084	\$132,619
Per Capita Revenues:	\$106	\$94	\$59
Per Capita Expenditures:	\$91	\$87	\$55
Revenues over/under Expenditures:	\$122,366	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	79.95%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$578,128	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$72	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$578,128	\$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:	\$419,100	\$111,142	\$0
Per Capita Debt:	\$53	\$29	\$0
General Obligation Debt over EAV:	0.38%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$8,249	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$1	\$4	\$0
Revenues During FY 23:	\$53,413	\$18,253	\$0
Expenditures During FY 23:	\$51,131	\$17,879	\$0
Per Capita Revenues:	\$7	\$2	\$0
Per Capita Expenses:	\$6	\$2	\$0
Operating Income (loss):	\$2,282	\$374	\$0
Ratio of Retained Earnings to Expenses:	20.60%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$10,531	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$1	\$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:	Harvey Park District		
Unit Code:	016/300/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$997,078		
Equalized Assessed Valuation:	\$3,000,000		
Population:	19,590		
Employees:			
Full Time:	2		
Part Time:	42		
Salaries Paid:	\$370,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,421,747	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$124	\$225	\$127
Revenues During FY 23:	\$2,373,427	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,648,182	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$121	\$329	\$227
Per Capita Expenditures:	\$84	\$282	\$199
Revenues over/under Expenditures:	\$725,245	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	190.94%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,146,992	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$161	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,609,891	\$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:	\$1,048,192	\$8,090,204	\$3,825,371
Per Capita Debt:	\$54	\$303	\$186
General Obligation Debt over EAV:	11.03%	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:	Havana Park District		
Unit Code:	060/005/12	County:	Mason
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$749,124		
Equalized Assessed Valuation:	\$51,895,044		
Population:	2,957		
Employees:			
Full Time:		3	
Part Time:		15	
Salaries Paid:		\$135,811	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$226,024	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$76	\$103	\$51
Revenues During FY 23:	\$416,033	\$216,789	\$142,510
Expenditures During FY 23:	\$342,184	\$205,084	\$132,619
Per Capita Revenues:	\$141	\$94	\$59
Per Capita Expenditures:	\$116	\$87	\$55
Revenues over/under Expenditures:	\$73,849	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	94.07%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$321,881	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$109	\$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:	\$1,271,898	\$75,506	\$0
Total Unrestricted Net Assets:	(\$420,178)	\$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:	\$170,000	\$111,142	\$0
Per Capita Debt:	\$57	\$29	\$0
General Obligation Debt over EAV:	0.33%	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:	Hazel Crest Park District		
Unit Code:	016/320/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,715,834		
Equalized Assessed Valuation:	\$131,978,563		
Population:	13,382		
Employees:			
Full Time:	9		
Part Time:	22		
Salaries Paid:	\$452,216		

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:	\$794,283	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$59	\$225	\$127
Revenues During FY 23:	\$959,699	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$682,489	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$72	\$329	\$227
Per Capita Expenditures:	\$51	\$282	\$199
Revenues over/under Expenditures:	\$277,210	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	142.35%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$971,493	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$73	\$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:	\$630,573	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$941,723	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,401,359	\$8,090,204	\$3,825,371
Per Capita Debt:	\$105	\$303	\$186
General Obligation Debt over EAV:	1.09%	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 Less Than 850,000

Local Government Profile

Unit Name:	Hennepin Park District		
Unit Code:	078/010/12	County:	Putnam
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,380,650		
Equalized Assessed Valuation:	\$26,987,711		
Population:	705		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$121,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$696,153	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$987	\$103	\$51
Revenues During FY 23:	\$717,901	\$216,789	\$142,510
Expenditures During FY 23:	\$684,883	\$205,084	\$132,619
Per Capita Revenues:	\$1,018	\$94	\$59
Per Capita Expenditures:	\$971	\$87	\$55
Revenues over/under Expenditures:	\$33,018	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	106.47%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$729,171	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$365,333	\$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:	\$39,024	\$111,142	\$0
Per Capita Debt:	\$55	\$29	\$0
General Obligation Debt over EAV:	0.14%	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:	Herrin Park District		
Unit Code:	100/010/12	County:	Williamson
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$364,493		
Equalized Assessed Valuation:	\$159,033,157		
Population:	12,352		
Employees:			
Full Time:	3		
Part Time:	37		
Salaries Paid:	\$176,590		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$618,064	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$50	\$103	\$51
Revenues During FY 23:	\$496,482	\$216,789	\$142,510
Expenditures During FY 23:	\$492,839	\$205,084	\$132,619
Per Capita Revenues:	\$40	\$94	\$59
Per Capita Expenditures:	\$40	\$87	\$55
Revenues over/under Expenditures:	\$3,643	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	128.38%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$632,707	\$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:	\$747,091	\$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:	Hickory Hills Park District		
Unit Code:	016/330/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,185,257		
Equalized Assessed Valuation:	\$394,008,748		
Population:	17,500		
Employees:			
Full Time:		10	
Part Time:		33	
Salaries Paid:		\$787,854	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,265,961	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$129	\$225	\$127
Revenues During FY 23:	\$2,121,785	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,678,210	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$121	\$329	\$227
Per Capita Expenditures:	\$96	\$282	\$199
Revenues over/under Expenditures:	\$443,575	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	161.45%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,709,536	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$155	\$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:	\$412,198	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,432,472	\$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:	\$3,108,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$178	\$303	\$186
General Obligation Debt over EAV:	0.79%	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:	Highland Park Park District		
Unit Code:	049/070/12	County:	Lake
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,143,796		
Equalized Assessed Valuation:	\$2,424,116,859		
Population:	30,173		
Employees:			
Full Time:	108		
Part Time:	573		
Salaries Paid:	\$10,815,882		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,888,565	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$394	\$225	\$127
Revenues During FY 23:	\$26,555,522	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$20,238,602	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$880	\$329	\$227
Per Capita Expenditures:	\$671	\$282	\$199
Revenues over/under Expenditures:	\$6,316,920	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	61.80%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$12,507,585	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$415	\$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:	\$6,031,336	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$34,202,791	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$26,600,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$882	\$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:	Hodgkins Park District		
Unit Code:	016/335/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,373,486		
Equalized Assessed Valuation:	\$160,630,613		
Population:	1,500		
Employees:			
Full Time:	7		
Part Time:	27		
Salaries Paid:	\$564,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,383,503	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$922	\$225	\$127
Revenues During FY 23:	\$1,608,849	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,116,162	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$1,073	\$329	\$227
Per Capita Expenditures:	\$744	\$282	\$199
Revenues over/under Expenditures:	\$492,687	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	168.09%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,876,190	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$1,251	\$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:	\$69,369	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,876,190	\$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:	\$645,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$430	\$303	\$186
General Obligation Debt over EAV:	0.40%	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:	Hoffman Estates Park District		
Unit Code:	016/340/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,442,168		
Equalized Assessed Valuation:	\$1,957,579,994		
Population:	50,179		
Employees:			
Full Time:	74		
Part Time:	570		
Salaries Paid:	\$8,221,877		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,084,296	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$221	\$225	\$127
Revenues During FY 23:	\$19,298,692	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$16,239,262	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$385	\$329	\$227
Per Capita Expenditures:	\$324	\$282	\$199
Revenues over/under Expenditures:	\$3,059,430	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	79.09%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$12,843,726	\$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:	\$5,489,765	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$12,865,891	\$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:	\$65,554,175	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,306	\$303	\$186
General Obligation Debt over EAV:	0.36%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Hollis Park District		
Unit Code:	072/020/12	County:	Peoria
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,856,153		
Equalized Assessed Valuation:	\$64,232,001		
Population:	1,829		
Employees:			
Full Time:	2		
Part Time:	49		
Salaries Paid:	\$362,530		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,360,031	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$744	\$225	\$127
Revenues During FY 23:	\$1,269,769	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$851,267	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$694	\$329	\$227
Per Capita Expenditures:	\$465	\$282	\$199
Revenues over/under Expenditures:	\$418,502	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	208.93%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,778,533	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$972	\$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:	\$454,982	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,375,716	\$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:	\$107,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$59	\$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:	Homewood-Flossmoor Park District		
Unit Code:	016/350/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,627,750		
Equalized Assessed Valuation:	\$620,316,972		
Population:	29,850		
Employees:			
Full Time:	47		
Part Time:	143		
Salaries Paid:	\$4,595,643		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,909,405	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$97	\$225	\$127
Revenues During FY 23:	\$11,069,555	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$16,278,256	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$371	\$329	\$227
Per Capita Expenditures:	\$545	\$282	\$199
Revenues over/under Expenditures:	(\$5,208,701)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	19.66%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,200,704	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$107	\$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:	\$1,364,714	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,546,479	\$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:	\$16,785,672	\$8,090,204	\$3,825,371
Per Capita Debt:	\$562	\$303	\$186
General Obligation Debt over EAV:	2.54%	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 Less Than 850,000

Local Government Profile

Unit Name:	Horner Park District		
Unit Code:	088/030/12	County:	St. Clair
Fiscal Year End:	9/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$175,000		
Equalized Assessed Valuation:	\$104,879,754		
Population:	4,500		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$44,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$244,535	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$54	\$103	\$51
Revenues During FY 23:	\$164,168	\$216,789	\$142,510
Expenditures During FY 23:	\$141,139	\$205,084	\$132,619
Per Capita Revenues:	\$36	\$94	\$59
Per Capita Expenditures:	\$31	\$87	\$55
Revenues over/under Expenditures:	\$23,029	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	189.57%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$267,564	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$59	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$433,690	\$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:	\$73,471	\$111,142	\$0
Per Capita Debt:	\$16	\$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:	Huntley Park District		
Unit Code:	063/030/12	County:	Mchenry
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,697,642		
Equalized Assessed Valuation:	\$1,778,900,501		
Population:	48,742		
Employees:			
Full Time:	22		
Part Time:	275		
Salaries Paid:	\$2,730,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,360,336	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$48	\$225	\$127
Revenues During FY 23:	\$9,558,419	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$10,401,590	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$196	\$329	\$227
Per Capita Expenditures:	\$213	\$282	\$199
Revenues over/under Expenditures:	(\$843,171)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	17.74%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,844,961	\$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:	\$364,022	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,436,159	\$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:	\$4,624,537	\$8,090,204	\$3,825,371
Per Capita Debt:	\$95	\$303	\$186
General Obligation Debt over EAV:	0.07%	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:	Hutsonville Park District		
Unit Code:	017/020/12	County:	Crawford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$78,200		
Equalized Assessed Valuation:	\$15,504,222		
Population:	600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$27,706	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$46	\$103	\$51
Revenues During FY 23:	\$55,602	\$216,789	\$142,510
Expenditures During FY 23:	\$52,473	\$205,084	\$132,619
Per Capita Revenues:	\$93	\$94	\$59
Per Capita Expenditures:	\$87	\$87	\$55
Revenues over/under Expenditures:	\$3,129	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	58.76%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$30,835	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Illini Park District
Unit Code:	055/020/12
County:	Macon
Fiscal Year End:	4/30/2023
Accounting Method:	Cash
Appropriation or Budget:	\$52,700
Equalized Assessed Valuation:	\$30,336,331
Population:	1,366
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:	\$56,420	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$41	\$103	\$51
Revenues During FY 23:	\$59,837	\$216,789	\$142,510
Expenditures During FY 23:	\$47,311	\$205,084	\$132,619
Per Capita Revenues:	\$44	\$94	\$59
Per Capita Expenditures:	\$35	\$87	\$55
Revenues over/under Expenditures:	\$12,526	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	145.73%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$68,946	\$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:	\$30,415	\$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:	\$24,940	\$111,142	\$0
Per Capita Debt:	\$18	\$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:	Inverness Park District		
Unit Code:	016/360/12	County:	Cook
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$872,098		
Equalized Assessed Valuation:	\$233,631,488		
Population:	7,449		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$138,594		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,773,980	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$238	\$103	\$51
Revenues During FY 23:	\$610,887	\$216,789	\$142,510
Expenditures During FY 23:	\$581,476	\$205,084	\$132,619
Per Capita Revenues:	\$82	\$94	\$59
Per Capita Expenditures:	\$78	\$87	\$55
Revenues over/under Expenditures:	\$29,411	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	310.14%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$1,803,391	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$242	\$111	\$53
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,032	\$75,506	\$0
Total Unrestricted Net Assets:	\$1,860,612	\$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:	Itasca Park District		
Unit Code:	022/120/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,813,763		
Equalized Assessed Valuation:	\$617,145,417		
Population:	9,200		
Employees:			
Full Time:	13		
Part Time:	145		
Salaries Paid:	\$1,600,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,568,101	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$170	\$225	\$127
Revenues During FY 23:	\$4,045,695	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,569,659	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$440	\$329	\$227
Per Capita Expenditures:	\$388	\$282	\$199
Revenues over/under Expenditures:	\$476,036	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	57.26%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,044,137	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$222	\$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:	\$343,629	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,111,935	\$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:	\$2,128,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$231	\$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