

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:	Joliet Park District		
Unit Code:	099/040/12	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,631,086		
Equalized Assessed Valuation:	\$2,898,998,070		
Population:	147,344		
Employees:			
Full Time:	99		
Part Time:	999		
Salaries Paid:	\$8,865,808		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,131,544	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$69	\$225	\$127
Revenues During FY 23:	\$24,943,140	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$18,909,792	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$169	\$329	\$227
Per Capita Expenditures:	\$128	\$282	\$199
Revenues over/under Expenditures:	\$6,033,348	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	85.48%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$16,164,892	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$110	\$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:	\$4,798,960	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$10,643,236	\$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:	\$25,708,028	\$8,090,204	\$3,825,371
Per Capita Debt:	\$174	\$303	\$186
General Obligation Debt over EAV:	0.88%	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:	Justice Park District		
Unit Code:	016/375/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$419,900		
Equalized Assessed Valuation:	\$150,222,321		
Population:	12,199		
Employees:			
Full Time:		4	
Part Time:		10	
Salaries Paid:	\$142,756		

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:	(\$981,125)	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	(\$80)	\$103	\$51
Revenues During FY 23:	\$298,806	\$216,789	\$142,510
Expenditures During FY 23:	\$306,630	\$205,084	\$132,619
Per Capita Revenues:	\$24	\$94	\$59
Per Capita Expenditures:	\$25	\$87	\$55
Revenues over/under Expenditures:	(\$7,824)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	(322.52%)	152.57%	105.07%
Ending Fund Balance for FY 23:	(\$988,949)	\$220,785	\$112,712
Per Capita Ending Fund Balance:	(\$81)	\$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:	\$2,081,542	\$75,506	\$0
Total Unrestricted Net Assets:	(\$1,864,219)	\$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:	\$729,000	\$111,142	\$0
Per Capita Debt:	\$60	\$29	\$0
General Obligation Debt over EAV:	0.49%	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:	Kankakee Valley Park District		
Unit Code:	046/010/12	County:	Kankakee
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,100,063		
Equalized Assessed Valuation:	\$397,781,685		
Population:	28,250		
Employees:			
Full Time:	26		
Part Time:	101		
Salaries Paid:	\$1,568,897		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,756,265	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$62	\$225	\$127
Revenues During FY 23:	\$3,133,715	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,561,205	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$111	\$329	\$227
Per Capita Expenditures:	\$126	\$282	\$199
Revenues over/under Expenditures:	(\$427,490)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	37.31%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,328,775	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$47	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,856,033	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$4,239,856)	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$5,408,225	\$8,090,204	\$3,825,371
Per Capita Debt:	\$191	\$303	\$186
General Obligation Debt over EAV:	0.19%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kenilworth Park District		
Unit Code:	016/380/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,899,248		
Equalized Assessed Valuation:	\$372,560,660		
Population:	2,613		
Employees:			
Full Time:		8	
Part Time:		46	
Salaries Paid:		\$621,563	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,421,898	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$544	\$225	\$127
Revenues During FY 23:	\$1,924,906	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,342,216	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$737	\$329	\$227
Per Capita Expenditures:	\$514	\$282	\$199
Revenues over/under Expenditures:	\$582,690	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	149.35%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,004,588	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$767	\$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:	\$1,621,135	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$300,179	\$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:	\$494,877	\$8,090,204	\$3,825,371
Per Capita Debt:	\$189	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kewanee Park District		
Unit Code:	037/030/12	County:	Henry
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,347,542		
Equalized Assessed Valuation:	\$98,566,347		
Population:	11,000		
Employees:			
Full Time:		87	
Part Time:		8	
Salaries Paid:		\$636,326	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,244,136	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$295	\$225	\$127
Revenues During FY 23:	\$2,562,783	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,311,805	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$233	\$329	\$227
Per Capita Expenditures:	\$210	\$282	\$199
Revenues over/under Expenditures:	\$250,978	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	153.48%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,548,271	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$323	\$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:	\$1,495,306	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$972,331	\$8,090,204	\$3,825,371
Per Capita Debt:	\$88	\$303	\$186
General Obligation Debt over EAV:	0.57%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$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:	Kingsbury Park District		
Unit Code:	003/010/12	County:	Bond
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,400,917		
Equalized Assessed Valuation:	\$115,098,321		
Population:	7,033		
Employees:			
Full Time:	4		
Part Time:	37		
Salaries Paid:	\$289,134		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$480,230	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$68	\$103	\$51
Revenues During FY 23:	\$499,997	\$216,789	\$142,510
Expenditures During FY 23:	\$562,321	\$205,084	\$132,619
Per Capita Revenues:	\$71	\$94	\$59
Per Capita Expenditures:	\$80	\$87	\$55
Revenues over/under Expenditures:	(\$62,324)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	63.27%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$355,781	\$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:	\$255,359	\$25,074	\$0
Total Unreserved Funds:	\$100,422	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$552,771	\$75,506	\$0
Total Unrestricted Net Assets:	\$104,412	\$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:	\$209,850	\$111,142	\$0
Per Capita Debt:	\$30	\$29	\$0
General Obligation Debt over EAV:	0.18%	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:	Kingston Park District		
Unit Code:	019/040/12	County:	DeKalb
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$99,800		
Equalized Assessed Valuation:	\$105,221,117		
Population:	1,364		
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:	\$65,480	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$48	\$103	\$51
Revenues During FY 23:	\$60,587	\$216,789	\$142,510
Expenditures During FY 23:	\$65,535	\$205,084	\$132,619
Per Capita Revenues:	\$44	\$94	\$59
Per Capita Expenditures:	\$48	\$87	\$55
Revenues over/under Expenditures:	(\$4,948)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	92.37%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$60,532	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$44	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 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:	Kirkwood Park District		
Unit Code:	094/005/12	County:	Warren
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$79,950		
Equalized Assessed Valuation:	\$18,403,379		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$36,434	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$36	\$103	\$51
Revenues During FY 23:	\$45,815	\$216,789	\$142,510
Expenditures During FY 23:	\$24,017	\$205,084	\$132,619
Per Capita Revenues:	\$46	\$94	\$59
Per Capita Expenditures:	\$24	\$87	\$55
Revenues over/under Expenditures:	\$21,798	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	242.46%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$58,232	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$58	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$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:	La Grange Park District		
Unit Code:	016/390/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,452,425		
Equalized Assessed Valuation:	\$783,583,734		
Population:	16,321		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$1,884,514	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,608,461	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$160	\$225	\$127
Revenues During FY 23:	\$5,232,912	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,890,308	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$321	\$329	\$227
Per Capita Expenditures:	\$238	\$282	\$199
Revenues over/under Expenditures:	\$1,342,604	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	84.85%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,301,065	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$202	\$255	\$136
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$1,024,407	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,111,787	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$5,277,334	\$8,090,204	\$3,825,371
Per Capita Debt:	\$323	\$303	\$186
General Obligation Debt over EAV:	0.03%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Grange Park Park District		
Unit Code:	016/170/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,268,077		
Equalized Assessed Valuation:	\$404,081,517		
Population:	13,009		
Employees:			
Full Time:	9		
Part Time:	60		
Salaries Paid:	\$658,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$752,348	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$58	\$225	\$127
Revenues During FY 23:	\$1,780,392	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,413,813	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$137	\$329	\$227
Per Capita Expenditures:	\$109	\$282	\$199
Revenues over/under Expenditures:	\$366,579	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	79.14%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,118,927	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$86	\$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:	\$340,632	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$998,210	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,250,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$173	\$303	\$186
General Obligation Debt over EAV:	0.56%	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:	La Harpe Park District		
Unit Code:	034/040/12	County:	Hancock
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$461,500		
Equalized Assessed Valuation:	\$9,862,245		
Population:	1,175		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$67,949		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,683,872	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$1,433	\$103	\$51
Revenues During FY 23:	\$323,716	\$216,789	\$142,510
Expenditures During FY 23:	\$314,945	\$205,084	\$132,619
Per Capita Revenues:	\$276	\$94	\$59
Per Capita Expenditures:	\$268	\$87	\$55
Revenues over/under Expenditures:	\$8,771	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	527.34%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$1,660,836	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$1,413	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$1,660,836	\$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:	Lacon Park District		
Unit Code:	059/015/12	County:	Marshall
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$423,000		
Equalized Assessed Valuation:	\$22,840,022		
Population:	1,878		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,256		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$230,227	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$123	\$103	\$51
Revenues During FY 23:	\$59,448	\$216,789	\$142,510
Expenditures During FY 23:	\$130,451	\$205,084	\$132,619
Per Capita Revenues:	\$32	\$94	\$59
Per Capita Expenditures:	\$69	\$87	\$55
Revenues over/under Expenditures:	(\$71,003)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	122.06%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$159,224	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$85	\$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:	Lafayette Park District		
Unit Code:	087/010/12	County:	Stark
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,000		
Equalized Assessed Valuation:	\$16,429,002		
Population:	625		
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:	\$81,992	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$131	\$103	\$51
Revenues During FY 23:	\$26,192	\$216,789	\$142,510
Expenditures During FY 23:	\$17,353	\$205,084	\$132,619
Per Capita Revenues:	\$42	\$94	\$59
Per Capita Expenditures:	\$28	\$87	\$55
Revenues over/under Expenditures:	\$8,839	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	523.43%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$90,831	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$145	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Barrington Countryside Park District		
Unit Code:	049/125/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$286,000		
Equalized Assessed Valuation:	\$311,163,436		
Population:	5,100		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$262,484	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$51	\$103	\$51
Revenues During FY 23:	\$95,867	\$216,789	\$142,510
Expenditures During FY 23:	\$75,795	\$205,084	\$132,619
Per Capita Revenues:	\$19	\$94	\$59
Per Capita Expenditures:	\$15	\$87	\$55
Revenues over/under Expenditures:	\$20,072	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	372.79%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$282,556	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$55	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$282,555	\$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:	Lake Bluff Park District
Unit Code:	049/080/12
County:	Lake
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$6,654,123
Equalized Assessed Valuation:	\$666,764,007
Population:	10,678
Employees:	
Full Time:	15
Part Time:	259
Salaries Paid:	\$2,499,380

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,945,300	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$182	\$225	\$127
Revenues During FY 23:	\$5,524,792	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,554,913	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$517	\$329	\$227
Per Capita Expenditures:	\$427	\$282	\$199
Revenues over/under Expenditures:	\$969,879	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	53.77%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,449,200	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$229	\$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:	\$325,185	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,288,184	\$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:	\$4,237,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$397	\$303	\$186
General Obligation Debt over EAV:	0.56%	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:	Lamotte Park District		
Unit Code:	017/010/12	County:	Crawford
Fiscal Year End:	5/26/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$94,539		
Equalized Assessed Valuation:	\$35,547,985		
Population:	1,233		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$29,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$107,791	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$87	\$103	\$51
Revenues During FY 23:	\$94,539	\$216,789	\$142,510
Expenditures During FY 23:	\$70,355	\$205,084	\$132,619
Per Capita Revenues:	\$77	\$94	\$59
Per Capita Expenditures:	\$57	\$87	\$55
Revenues over/under Expenditures:	\$24,184	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	187.58%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$131,975	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$107	\$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:	Lan Oak Park District		
Unit Code:	016/400/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,057,522		
Equalized Assessed Valuation:	\$369,132,560		
Population:	28,400		
Employees:			
Full Time:	9		
Part Time:	15		
Salaries Paid:	\$700,983		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,061,220	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$73	\$225	\$127
Revenues During FY 23:	\$2,095,710	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,030,949	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$74	\$329	\$227
Per Capita Expenditures:	\$72	\$282	\$199
Revenues over/under Expenditures:	\$64,761	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	104.68%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,125,981	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$75	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$237,546	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,757,926	\$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:	\$2,346,910	\$8,090,204	\$3,825,371
Per Capita Debt:	\$83	\$303	\$186
General Obligation Debt over EAV:	0.64%	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:	Lanterman Park District		
Unit Code:	051/010/12	County:	Lawrence
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,000		
Equalized Assessed Valuation:	\$19,566,905		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,773	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$12	\$103	\$51
Revenues During FY 23:	\$13,243	\$216,789	\$142,510
Expenditures During FY 23:	\$5,839	\$205,084	\$132,619
Per Capita Revenues:	\$7	\$94	\$59
Per Capita Expenditures:	\$3	\$87	\$55
Revenues over/under Expenditures:	\$7,404	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	533.94%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$31,177	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$16	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$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:	\$31,177	\$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:	Lawrence Park District		
Unit Code:	051/020/12	County:	Lawrence
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$150,000		
Equalized Assessed Valuation:	\$75,208,411		
Population:	6,501		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$7,809	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$52,896	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$8	\$103	\$51
Revenues During FY 23:	\$145,964	\$216,789	\$142,510
Expenditures During FY 23:	\$147,168	\$205,084	\$132,619
Per Capita Revenues:	\$22	\$94	\$59
Per Capita Expenditures:	\$23	\$87	\$55
Revenues over/under Expenditures:	(\$1,204)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	35.12%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$51,692	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$8	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$51,692	\$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:	Le Roy Park District		
Unit Code:	064/010/12	County:	McLean
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$715,000		
Equalized Assessed Valuation:	\$105,610,398		
Population:	5,000		
Employees:			
Full Time:	4		
Part Time:	70		
Salaries Paid:	\$344,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$52,588	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$11	\$103	\$51
Revenues During FY 23:	\$693,577	\$216,789	\$142,510
Expenditures During FY 23:	\$695,657	\$205,084	\$132,619
Per Capita Revenues:	\$139	\$94	\$59
Per Capita Expenditures:	\$139	\$87	\$55
Revenues over/under Expenditures:	(\$2,080)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	7.26%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$50,508	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$10	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	(\$109,980)	\$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:	Lemont Park District
Unit Code:	016/405/12
County:	Cook
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$10,729,076
Equalized Assessed Valuation:	\$1,002,466,813
Population:	22,528
Employees:	
Full Time:	24
Part Time:	157
Salaries Paid:	\$2,870,409

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,823,004	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$214	\$225	\$127
Revenues During FY 23:	\$6,826,184	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,889,439	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$303	\$329	\$227
Per Capita Expenditures:	\$261	\$282	\$199
Revenues over/under Expenditures:	\$936,745	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	80.82%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,759,749	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$211	\$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:	\$1,599,667	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$7,589,143	\$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:	\$2,284,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$101	\$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



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lena Park District
Unit Code:	089/020/12
County:	Stephenson
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$499,205
Equalized Assessed Valuation:	\$111,146,605
Population:	2,821
Employees:	
Full Time:	3
Part Time:	54
Salaries Paid:	\$232,803

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$114,660	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$41	\$103	\$51
Revenues During FY 23:	\$537,571	\$216,789	\$142,510
Expenditures During FY 23:	\$497,411	\$205,084	\$132,619
Per Capita Revenues:	\$191	\$94	\$59
Per Capita Expenditures:	\$176	\$87	\$55
Revenues over/under Expenditures:	\$40,160	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	31.13%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$154,820	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$55	\$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:	\$154,486	\$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:	Lewistown Park District		
Unit Code:	029/030/12	County:	Fulton
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$121,115		
Equalized Assessed Valuation:	\$42,575,574		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$25,738		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$64,296	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$28	\$103	\$51
Revenues During FY 23:	\$83,973	\$216,789	\$142,510
Expenditures During FY 23:	\$68,793	\$205,084	\$132,619
Per Capita Revenues:	\$37	\$94	\$59
Per Capita Expenditures:	\$30	\$87	\$55
Revenues over/under Expenditures:	\$15,180	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	115.53%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$79,476	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Lexington Park District		
Unit Code:	064/020/12	County:	McLean
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$247,650		
Equalized Assessed Valuation:	\$112,374,533		
Population:	2,100		
Employees:			
Full Time:	28		
Part Time:	1		
Salaries Paid:	\$60,946		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$75,283	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$36	\$103	\$51
Revenues During FY 23:	\$297,282	\$216,789	\$142,510
Expenditures During FY 23:	\$321,004	\$205,084	\$132,619
Per Capita Revenues:	\$142	\$94	\$59
Per Capita Expenditures:	\$153	\$87	\$55
Revenues over/under Expenditures:	(\$23,722)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	16.06%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$51,561	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$25	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$51,561	\$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:	\$3,545	\$111,142	\$0
Per Capita Debt:	\$2	\$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:	Limestone Park District		
Unit Code:	046/020/12	County:	Kankakee
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$338,000		
Equalized Assessed Valuation:	\$150,242,609		
Population:	5,035		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$52,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$396,416	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$79	\$103	\$51
Revenues During FY 23:	\$305,823	\$216,789	\$142,510
Expenditures During FY 23:	\$240,682	\$205,084	\$132,619
Per Capita Revenues:	\$61	\$94	\$59
Per Capita Expenditures:	\$48	\$87	\$55
Revenues over/under Expenditures:	\$65,141	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	191.77%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$461,557	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$92	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$201,278	\$25,074	\$0
Total Unreserved Funds:	\$260,279	\$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:	Lincoln Park District		
Unit Code:	054/020/12	County:	Logan
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,952,570		
Equalized Assessed Valuation:	\$186,531,004		
Population:	15,100		
Employees:			
Full Time:	11		
Part Time:	72		
Salaries Paid:	\$640,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$448,039	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$30	\$225	\$127
Revenues During FY 23:	\$1,208,181	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,204,617	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$80	\$329	\$227
Per Capita Expenditures:	\$80	\$282	\$199
Revenues over/under Expenditures:	\$3,564	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	39.15%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$471,603	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$31	\$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:	\$1,242,616	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$557,648	\$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:	\$796,989	\$8,090,204	\$3,825,371
Per Capita Debt:	\$53	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lindenhurst Park District
Unit Code:	049/085/12
County:	Lake
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,773,239
Equalized Assessed Valuation:	\$391,491,366
Population:	14,406
Employees:	
Full Time:	8
Part Time:	47
Salaries Paid:	\$992,941

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,127,656	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$78	\$225	\$127
Revenues During FY 23:	\$2,565,624	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,002,917	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$178	\$329	\$227
Per Capita Expenditures:	\$139	\$282	\$199
Revenues over/under Expenditures:	\$562,707	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	84.40%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,690,363	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$117	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,387,913	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$1,379,447)	\$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:	\$6,875,564	\$8,090,204	\$3,825,371
Per Capita Debt:	\$477	\$303	\$186
General Obligation Debt over EAV:	1.04%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lisle Park District		
Unit Code:	022/130/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,666,222		
Equalized Assessed Valuation:	\$1,429,657,357		
Population:	32,000		
Employees:			
Full Time:	31		
Part Time:	301		
Salaries Paid:	\$3,393,576		

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:	\$4,249,504	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$133	\$225	\$127
Revenues During FY 23:	\$7,963,479	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$6,534,817	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$249	\$329	\$227
Per Capita Expenditures:	\$204	\$282	\$199
Revenues over/under Expenditures:	\$1,428,662	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	71.59%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,678,166	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$146	\$255	\$136
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$0	\$12,430	\$0
Total Unreserved Funds:	\$0	\$19,574	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$2,053,421	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,104,653	\$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:	\$3,759,264	\$8,090,204	\$3,825,371
Per Capita Debt:	\$117	\$303	\$186
General Obligation Debt over EAV:	0.26%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,614,967	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$144	\$35	\$0
Revenues During FY 23:	\$1,143,450	\$391,032	\$0
Expenditures During FY 23:	\$763,196	\$369,176	\$0
Per Capita Revenues:	\$36	\$17	\$0
Per Capita Expenses:	\$24	\$16	\$0
Operating Income (loss):	\$380,254	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	654.51%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$4,995,221	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$156	\$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:	Litchfield Park District		
Unit Code:	068/010/12	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$405,550		
Equalized Assessed Valuation:	\$101,383,757		
Population:	6,939		
Employees:			
Full Time:	3		
Part Time:	24		
Salaries Paid:	\$185,878		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$419,854	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$61	\$103	\$51
Revenues During FY 23:	\$513,235	\$216,789	\$142,510
Expenditures During FY 23:	\$422,895	\$205,084	\$132,619
Per Capita Revenues:	\$74	\$94	\$59
Per Capita Expenditures:	\$61	\$87	\$55
Revenues over/under Expenditures:	\$90,340	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	120.64%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$510,194	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$74	\$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:	\$2,716	\$75,506	\$0
Total Unrestricted Net Assets:	\$510,194	\$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:	Lockport Park District		
Unit Code:	099/050/12	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,208,025		
Equalized Assessed Valuation:	\$2,216,931,516		
Population:	80,000		
Employees:			
Full Time:		43	
Part Time:		445	
Salaries Paid:		\$3,988,091	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,149,587	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$189	\$225	\$127
Revenues During FY 23:	\$17,194,526	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$17,131,523	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$215	\$329	\$227
Per Capita Expenditures:	\$214	\$282	\$199
Revenues over/under Expenditures:	\$63,003	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	88.80%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$15,212,590	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$190	\$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:	\$1,640,076	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$11,295,706	\$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:	\$2,145,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$27	\$303	\$186
General Obligation Debt over EAV:	0.10%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lombard Park District		
Unit Code:	022/140/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,120,439		
Equalized Assessed Valuation:	\$5,060,025,765		
Population:	44,476		
Employees:			
Full Time:	44		
Part Time:	470		
Salaries Paid:	\$4,845,056		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,113,270	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$182	\$225	\$127
Revenues During FY 23:	\$11,514,006	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$9,773,896	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$259	\$329	\$227
Per Capita Expenditures:	\$220	\$282	\$199
Revenues over/under Expenditures:	\$1,740,110	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	100.81%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$9,853,380	\$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:	\$1,655,977	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$8,747,811	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$8,820,689	\$8,090,204	\$3,825,371
Per Capita Debt:	\$198	\$303	\$186
General Obligation Debt over EAV:	0.02%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Grove Park District		
Unit Code:	049/087/12	County:	Lake
Fiscal Year End:	8/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$436,950		
Equalized Assessed Valuation:	\$567,652,428		
Population:	8,366		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$47,190		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,378,398	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$165	\$103	\$51
Revenues During FY 23:	\$216,017	\$216,789	\$142,510
Expenditures During FY 23:	\$321,581	\$205,084	\$132,619
Per Capita Revenues:	\$26	\$94	\$59
Per Capita Expenditures:	\$38	\$87	\$55
Revenues over/under Expenditures:	(\$105,564)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	395.81%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$1,272,834	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$152	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$98,431	\$25,074	\$0
Total Unreserved Funds:	\$1,174,403	\$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