

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:	Palatine Park District		
Unit Code:	016/560/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,106,933		
Equalized Assessed Valuation:	\$2,711,911,750		
Population:	83,000		
Employees:			
Full Time:	90		
Part Time:	910		
Salaries Paid:	\$10,103,128		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$22,760,259	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$274	\$225	\$127
Revenues During FY 23:	\$25,769,682	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$23,803,885	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$310	\$329	\$227
Per Capita Expenditures:	\$287	\$282	\$199
Revenues over/under Expenditures:	\$1,965,797	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	96.95%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$23,077,226	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$278	\$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:	\$3,366,900	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$19,933,907	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$14,310,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$172	\$303	\$186
General Obligation Debt over EAV:	0.18%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Park Ridge Park District		
Unit Code:	016/580/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,440,744		
Equalized Assessed Valuation:	\$2,001,617,121		
Population:	39,656		
Employees:			
Full Time:	64		
Part Time:	805		
Salaries Paid:	\$8,405,279		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,774,633	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$171	\$225	\$127
Revenues During FY 23:	\$21,470,298	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$19,912,863	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$541	\$329	\$227
Per Capita Expenditures:	\$502	\$282	\$199
Revenues over/under Expenditures:	\$1,557,435	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	37.07%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$7,382,068	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$186	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,710,654	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$12,281,075	\$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:	\$45,645,962	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,151	\$303	\$186
General Obligation Debt over EAV:	2.28%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Paxton Park District		
Unit Code:	027/010/12	County:	Ford
Fiscal Year End:	1/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$633,205		
Equalized Assessed Valuation:	\$52,769,350		
Population:	4,429		
Employees:			
Full Time:	1		
Part Time:	59		
Salaries Paid:	\$107,676		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$198,727	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$45	\$103	\$51
Revenues During FY 23:	\$337,073	\$216,789	\$142,510
Expenditures During FY 23:	\$283,766	\$205,084	\$132,619
Per Capita Revenues:	\$76	\$94	\$59
Per Capita Expenditures:	\$64	\$87	\$55
Revenues over/under Expenditures:	\$53,307	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	88.82%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$252,034	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$57	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,599	\$25,074	\$0
Total Unreserved Funds:	\$135,435	\$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:	\$100,000	\$111,142	\$0
Per Capita Debt:	\$23	\$29	\$0
General Obligation Debt over EAV:	0.19%	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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pearl City Park District		
Unit Code:	089/030/12	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,137,750		
Equalized Assessed Valuation:	\$66,107,629		
Population:	3,300		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$90,069		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$131,562	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$40	\$103	\$51
Revenues During FY 23:	\$211,039	\$216,789	\$142,510
Expenditures During FY 23:	\$240,589	\$205,084	\$132,619
Per Capita Revenues:	\$64	\$94	\$59
Per Capita Expenditures:	\$73	\$87	\$55
Revenues over/under Expenditures:	(\$29,550)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	42.40%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$102,012	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$31	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$134,280	\$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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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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Peotone Park District		
Unit Code:	099/080/12	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$600,077		
Equalized Assessed Valuation:	\$109,777,206		
Population:	4,150		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$103,315		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,056	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$6	\$103	\$51
Revenues During FY 23:	\$305,196	\$216,789	\$142,510
Expenditures During FY 23:	\$346,270	\$205,084	\$132,619
Per Capita Revenues:	\$74	\$94	\$59
Per Capita Expenditures:	\$83	\$87	\$55
Revenues over/under Expenditures:	(\$41,074)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	(5.20%)	152.57%	105.07%
Ending Fund Balance for FY 23:	(\$18,018)	\$220,785	\$112,712
Per Capita Ending Fund Balance:	(\$4)	\$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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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$416,000	\$111,142	\$0
Per Capita Debt:	\$100	\$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:	\$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



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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:	Pitman Township Park District		
Unit Code:	068/025/12	County:	Montgomery
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,801		
Equalized Assessed Valuation:	\$16,550,875		
Population:	402		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units
Number Submitted = 1 Pitman Twp Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,007	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$5	\$103	\$51
Revenues During FY 23:	\$37,831	\$216,789	\$142,510
Expenditures During FY 23:	\$37,531	\$205,084	\$132,619
Per Capita Revenues:	\$94	\$94	\$59
Per Capita Expenditures:	\$93	\$87	\$55
Revenues over/under Expenditures:	\$300	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	6.15%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$2,307	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$6	\$111	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Plainfield Park District		
Unit Code:	099/085/12	County:	Will
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,352,520		
Equalized Assessed Valuation:	\$3,364,837,335		
Population:	113,038		
Employees:			
Full Time:	41		
Part Time:	134		
Salaries Paid:	\$2,785,348		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$6,344,412	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$56	\$225	\$127
Revenues During FY 23:	\$10,193,350	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$7,696,644	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$90	\$329	\$227
Per Capita Expenditures:	\$68	\$282	\$199
Revenues over/under Expenditures:	\$2,496,706	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	92.13%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$7,091,118	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$63	\$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:	\$1,164,071	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$8,381,307	\$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:	\$7,636,535	\$8,090,204	\$3,825,371
Per Capita Debt:	\$68	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Pleasant Dale Park District		
Unit Code:	016/600/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,574,555		
Equalized Assessed Valuation:	\$660,913,069		
Population:	11,134		
Employees:			
Full Time:	9		
Part Time:	50		
Salaries Paid:	\$764,436		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,225,449	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$469	\$225	\$127
Revenues During FY 23:	\$2,831,012	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,008,893	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$254	\$329	\$227
Per Capita Expenditures:	\$270	\$282	\$199
Revenues over/under Expenditures:	(\$177,881)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	175.45%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,278,968	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$474	\$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:	\$1,738,982	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$7,693,885	\$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:	\$3,825,371	\$8,090,204	\$3,825,371
Per Capita Debt:	\$344	\$303	\$186
General Obligation Debt over EAV:	0.48%	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:	Pleasant Hill Park District		
Unit Code:	075/020/12	County:	Pike
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,793		
Equalized Assessed Valuation:	\$36,619,403		
Population:	2,600		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$19,082		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$286,498	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$110	\$103	\$51
Revenues During FY 23:	\$127,250	\$216,789	\$142,510
Expenditures During FY 23:	\$133,198	\$205,084	\$132,619
Per Capita Revenues:	\$49	\$94	\$59
Per Capita Expenditures:	\$51	\$87	\$55
Revenues over/under Expenditures:	(\$5,948)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	201.77%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$268,755	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$103	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$101,175	\$25,074	\$0
Total Unreserved Funds:	\$121,500	\$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:	\$88,000	\$111,142	\$0
Per Capita Debt:	\$34	\$29	\$0
General Obligation Debt over EAV:	0.11%	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:	Pleasure Driveway Park District		
Unit Code:	072/030/12	County:	Peoria
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,852,739		
Equalized Assessed Valuation:	\$2,165,360,169		
Population:	121,500		
Employees:			
Full Time:	159		
Part Time:	863		
Salaries Paid:	\$13,811,477		

Blended Component Units
Number Submitted = 1 Peoria Park District Foundation

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,715,893	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$294	\$225	\$127
Revenues During FY 23:	\$42,766,594	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$38,131,271	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$352	\$329	\$227
Per Capita Expenditures:	\$314	\$282	\$199
Revenues over/under Expenditures:	\$4,635,323	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	105.97%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$40,406,197	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$333	\$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:	\$15,856,762	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$22,241,023	\$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:	\$5,707,916	\$8,090,204	\$3,825,371
Per Capita Debt:	\$47	\$303	\$186
General Obligation Debt over EAV:	0.12%	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:	Posen Park District		
Unit Code:	016/610/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$450,000		
Equalized Assessed Valuation:	\$54,858,504		
Population:	5,987		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$76,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$148,747	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$25	\$103	\$51
Revenues During FY 23:	\$216,465	\$216,789	\$142,510
Expenditures During FY 23:	\$174,716	\$205,084	\$132,619
Per Capita Revenues:	\$36	\$94	\$59
Per Capita Expenditures:	\$29	\$87	\$55
Revenues over/under Expenditures:	\$41,749	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	109.03%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$190,496	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$32	\$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:	\$241,120	\$75,506	\$0
Total Unrestricted Net Assets:	(\$50,623)	\$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:	Princeton Park District		
Unit Code:	006/010/12	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,544,468		
Equalized Assessed Valuation:	\$184,944,754		
Population:	7,832		
Employees:			
Full Time:		8	
Part Time:		9	
Salaries Paid:	\$613,362		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,019,993	\$111,142	\$0
Per Capita Debt:	\$130	\$29	\$0
General Obligation Debt over EAV:	0.45%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,940,592	\$29,096	\$0
Per Capita Beginning Retained Earnings	\$503	\$4	\$0
Revenues During FY 23:	\$1,991,081	\$18,253	\$0
Expenditures During FY 23:	\$1,912,511	\$17,879	\$0
Per Capita Revenues:	\$254	\$2	\$0
Per Capita Expenses:	\$244	\$2	\$0
Operating Income (loss):	\$78,570	\$374	\$0
Ratio of Retained Earnings to Expenses:	216.82%	2.11%	0.00%
Ending Retained Earnings for FY 23:	\$4,146,726	\$30,462	\$0
Per Capita Ending Retained Earnings:	\$529	\$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:	Prophetstown Park District		
Unit Code:	098/020/12	County:	Whiteside
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$511,589		
Equalized Assessed Valuation:	\$54,568,471		
Population:	2,200		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$136,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$398,576	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$181	\$103	\$51
Revenues During FY 23:	\$326,742	\$216,789	\$142,510
Expenditures During FY 23:	\$500,987	\$205,084	\$132,619
Per Capita Revenues:	\$149	\$94	\$59
Per Capita Expenditures:	\$228	\$87	\$55
Revenues over/under Expenditures:	(\$174,245)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	69.73%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$349,331	\$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:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$244,008	\$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:	\$125,000	\$111,142	\$0
Per Capita Debt:	\$57	\$29	\$0
General Obligation Debt over EAV:	0.23%	0.11%	0.00%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Prospect Heights Park District		
Unit Code:	016/620/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,189,697		
Equalized Assessed Valuation:	\$426,754,760		
Population:	15,486		
Employees:			
Full Time:	21		
Part Time:	145		
Salaries Paid:	\$2,260,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,459,157	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$288	\$225	\$127
Revenues During FY 23:	\$6,545,938	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,685,852	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$423	\$329	\$227
Per Capita Expenditures:	\$367	\$282	\$199
Revenues over/under Expenditures:	\$860,086	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	85.99%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,889,167	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$316	\$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:	\$531,976	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,873,963	\$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:	\$6,319,674	\$8,090,204	\$3,825,371
Per Capita Debt:	\$408	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Putnam Twp Park District		
Unit Code:	029/040/12	County:	Fulton
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,000		
Equalized Assessed Valuation:	\$32,799,741		
Population:	1,967		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$22,318		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$107,628	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$55	\$103	\$51
Revenues During FY 23:	\$77,053	\$216,789	\$142,510
Expenditures During FY 23:	\$63,137	\$205,084	\$132,619
Per Capita Revenues:	\$39	\$94	\$59
Per Capita Expenditures:	\$32	\$87	\$55
Revenues over/under Expenditures:	\$13,916	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	192.51%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$121,544	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$62	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,544	\$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:	Quincy Park District
Unit Code:	001/010/12
County:	Adams
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$11,077,765
Equalized Assessed Valuation:	\$746,503,220
Population:	40,166
Employees:	
Full Time:	33
Part Time:	172
Salaries Paid:	\$2,109,251

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,542,304	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$188	\$225	\$127
Revenues During FY 23:	\$5,060,019	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,973,095	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$126	\$329	\$227
Per Capita Expenditures:	\$99	\$282	\$199
Revenues over/under Expenditures:	\$1,086,924	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	216.00%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$8,581,713	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$214	\$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:	\$5,630,756	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,039,354	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,622,848	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$65	\$35	\$0
Revenues During FY 23:	\$1,505,362	\$391,032	\$0
Expenditures During FY 23:	\$1,324,071	\$369,176	\$0
Per Capita Revenues:	\$37	\$17	\$0
Per Capita Expenses:	\$33	\$16	\$0
Operating Income (loss):	\$181,291	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	215.37%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$2,851,654	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$71	\$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:	Rantoul Park District
Unit Code:	010/020/12
County:	Champaign
Fiscal Year End:	12/31/2023
Accounting Method:	Combination
Appropriation or Budget:	\$779,346
Equalized Assessed Valuation:	\$167,463,101
Population:	12,371
Employees:	
Full Time:	2
Part Time:	37
Salaries Paid:	\$231,441

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$481,897	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$39	\$225	\$127
Revenues During FY 23:	\$882,176	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$779,346	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$71	\$329	\$227
Per Capita Expenditures:	\$63	\$282	\$199
Revenues over/under Expenditures:	\$102,830	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	75.03%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$584,727	\$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:	\$227,226	\$19,574	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$80,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$6	\$303	\$186
General Obligation Debt over EAV:	0.05%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Raymond Park District		
Unit Code:	068/030/12	County:	Montgomery
Fiscal Year End:	7/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,243		
Equalized Assessed Valuation:	\$14,811,381		
Population:	949		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,470	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$33	\$103	\$51
Revenues During FY 23:	\$27,773	\$216,789	\$142,510
Expenditures During FY 23:	\$23,188	\$205,084	\$132,619
Per Capita Revenues:	\$29	\$94	\$59
Per Capita Expenditures:	\$24	\$87	\$55
Revenues over/under Expenditures:	\$4,585	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	155.49%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$36,055	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$38	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	Ridgeville Park District		
Unit Code:	016/640/12	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,136,300		
Equalized Assessed Valuation:	\$609,200,021		
Population:	35,000		
Employees:			
Full Time:	4		
Part Time:	21		
Salaries Paid:	\$458,703		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$854,690	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$24	\$225	\$127
Revenues During FY 23:	\$1,008,495	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$961,086	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$29	\$329	\$227
Per Capita Expenditures:	\$27	\$282	\$199
Revenues over/under Expenditures:	\$47,409	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	89.70%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$862,099	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$25	\$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:	\$407,332	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$720,369	\$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:	\$8,593	\$8,090,204	\$3,825,371
Per Capita Debt:	\$0	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	River Forest Park District		
Unit Code:	016/660/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,207,900		
Equalized Assessed Valuation:	\$578,913,484		
Population:	11,597		
Employees:			
Full Time:	8		
Part Time:	37		
Salaries Paid:	\$689,612		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,721,768	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$148	\$225	\$127
Revenues During FY 23:	\$2,861,435	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,853,282	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$247	\$329	\$227
Per Capita Expenditures:	\$160	\$282	\$199
Revenues over/under Expenditures:	\$1,008,153	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	70.41%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,304,921	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$113	\$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:	\$200,015	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,716,407	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	River Trails Park District		
Unit Code:	016/670/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,803,614		
Equalized Assessed Valuation:	\$614,364,785		
Population:	17,000		
Employees:			
Full Time:	21		
Part Time:	265		
Salaries Paid:	\$2,657,017		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,708,443	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$218	\$225	\$127
Revenues During FY 23:	\$6,474,734	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,548,882	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$381	\$329	\$227
Per Capita Expenditures:	\$326	\$282	\$199
Revenues over/under Expenditures:	\$925,852	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	61.98%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,439,295	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$202	\$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:	\$907,626	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,169,397	\$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:	\$8,457,516	\$8,090,204	\$3,825,371
Per Capita Debt:	\$498	\$303	\$186
General Obligation Debt over EAV:	0.00%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Riverdale Park District		
Unit Code:	016/370/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,228,714		
Equalized Assessed Valuation:	\$100,905,859		
Population:	10,226		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$235,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$723,803)	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	(\$71)	\$103	\$51
Revenues During FY 23:	\$803,636	\$216,789	\$142,510
Expenditures During FY 23:	\$676,310	\$205,084	\$132,619
Per Capita Revenues:	\$79	\$94	\$59
Per Capita Expenditures:	\$66	\$87	\$55
Revenues over/under Expenditures:	\$127,326	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	(88.20%)	152.57%	105.07%
Ending Fund Balance for FY 23:	(\$596,477)	\$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:	\$200,273	\$75,506	\$0
Total Unrestricted Net Assets:	\$795,180	\$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:	\$365,715	\$111,142	\$0
Per Capita Debt:	\$36	\$29	\$0
General Obligation Debt over EAV:	0.36%	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:	Roanoke Park District		
Unit Code:	102/020/12	County:	Woodford
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$182,020		
Equalized Assessed Valuation:	\$26,843,059		
Population:	1,960		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$66,203		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$117,177	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$60	\$103	\$51
Revenues During FY 23:	\$187,949	\$216,789	\$142,510
Expenditures During FY 23:	\$210,123	\$205,084	\$132,619
Per Capita Revenues:	\$96	\$94	\$59
Per Capita Expenditures:	\$107	\$87	\$55
Revenues over/under Expenditures:	(\$22,174)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	45.21%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$95,003	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$48	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$95,003	\$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:	Robbins Park District		
Unit Code:	016/855/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$386,383		
Equalized Assessed Valuation:	\$50,171,923		
Population:	4,629		
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:	\$69,505	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$15	\$103	\$51
Revenues During FY 23:	\$168,476	\$216,789	\$142,510
Expenditures During FY 23:	\$149,638	\$205,084	\$132,619
Per Capita Revenues:	\$36	\$94	\$59
Per Capita Expenditures:	\$32	\$87	\$55
Revenues over/under Expenditures:	\$18,838	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	80.98%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$121,170	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$26	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$121,170	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$130,160	\$111,142	\$0
Per Capita Debt:	\$28	\$29	\$0
General Obligation Debt over EAV:	0.26%	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:	Rockford Park District		
Unit Code:	101/010/12	County:	Winnebago
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,118,429		
Equalized Assessed Valuation:	\$2,860,990,937		
Population:	194,267		
Employees:			
Full Time:	182		
Part Time:	804		
Salaries Paid:	\$19,401,062		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$11,754,646	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$61	\$225	\$127
Revenues During FY 23:	\$42,752,228	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$36,775,006	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$220	\$329	\$227
Per Capita Expenditures:	\$189	\$282	\$199
Revenues over/under Expenditures:	\$5,977,222	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	35.68%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$13,119,685	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$68	\$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:	\$12,390,304	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$26,954,423	\$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:	\$59,621,654	\$8,090,204	\$3,825,371
Per Capita Debt:	\$307	\$303	\$186
General Obligation Debt over EAV:	1.66%	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:	Rolling Meadows Park District		
Unit Code:	016/680/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,302,400		
Equalized Assessed Valuation:	\$707,242,866		
Population:	24,200		
Employees:			
Full Time:	41		
Part Time:	125		
Salaries Paid:	\$3,094,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,374,312	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$139	\$225	\$127
Revenues During FY 23:	\$7,378,288	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$6,363,822	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$305	\$329	\$227
Per Capita Expenditures:	\$263	\$282	\$199
Revenues over/under Expenditures:	\$1,014,466	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	64.96%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,133,780	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$171	\$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:	\$1,802,339	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$7,097,342	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,622,054	\$8,090,204	\$3,825,371
Per Capita Debt:	\$150	\$303	\$186
General Obligation Debt over EAV:	0.18%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roselle Park District		
Unit Code:	022/190/12	County:	Dupage
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,298,622		
Equalized Assessed Valuation:	\$598,378,100		
Population:	43,768		
Employees:			
Full Time:	13		
Part Time:	122		
Salaries Paid:	\$1,276,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,815,851	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$87	\$225	\$127
Revenues During FY 23:	\$3,616,679	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,702,799	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$83	\$329	\$227
Per Capita Expenditures:	\$62	\$282	\$199
Revenues over/under Expenditures:	\$913,880	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	161.34%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,360,692	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$100	\$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:	\$253,447	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$7,258,311	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,508,445	\$8,090,204	\$3,825,371
Per Capita Debt:	\$34	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Rosemont Park District		
Unit Code:	016/690/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,773,000		
Equalized Assessed Valuation:	\$718,383,027		
Population:	4,225		
Employees:			
Full Time:	4		
Part Time:	75		
Salaries Paid:	\$479,803		

Blended Component Units
Empty box 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:	\$5,528,891	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$1,309	\$225	\$127
Revenues During FY 23:	\$2,823,894	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,406,857	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$668	\$329	\$227
Per Capita Expenditures:	\$333	\$282	\$199
Revenues over/under Expenditures:	\$1,417,037	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	493.72%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$6,945,928	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$1,644	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,781,895	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$5,292,762	\$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:	\$205,400	\$8,090,204	\$3,825,371
Per Capita Debt:	\$49	\$303	\$186
General Obligation Debt over EAV:	0.03%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rossville Park District		
Unit Code:	092/010/12	County:	Vermilion
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,500		
Equalized Assessed Valuation:	\$1,722,150		
Population:	1,330		
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:	\$64,283	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$48	\$103	\$51
Revenues During FY 23:	\$31,393	\$216,789	\$142,510
Expenditures During FY 23:	\$26,798	\$205,084	\$132,619
Per Capita Revenues:	\$24	\$94	\$59
Per Capita Expenditures:	\$20	\$87	\$55
Revenues over/under Expenditures:	\$4,595	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	257.03%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$68,878	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$52	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$68,878	\$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:	Round Lake Area Park District		
Unit Code:	049/095/12	County:	Lake
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,650,395		
Equalized Assessed Valuation:	\$1,091,218,237		
Population:	58,000		
Employees:			
Full Time:		43	
Part Time:		145	
Salaries Paid:		\$3,115,708	

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:	\$8,318,186	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$143	\$225	\$127
Revenues During FY 23:	\$9,371,538	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$8,515,694	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$162	\$329	\$227
Per Capita Expenditures:	\$147	\$282	\$199
Revenues over/under Expenditures:	\$855,844	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	107.73%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$9,174,030	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$158	\$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:	\$7,181,551	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,329,123	\$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:	\$3,751,000	\$8,090,204	\$3,825,371
Per Capita Debt:	\$65	\$303	\$186
General Obligation Debt over EAV:	0.34%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roxana Community Park District		
Unit Code:	057/020/12	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$817,142		
Equalized Assessed Valuation:	\$377,051,713		
Population:	1,452		
Employees:			
Full Time:	4		
Part Time:	43		
Salaries Paid:	\$310,065		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,194,482	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$823	\$225	\$127
Revenues During FY 23:	\$907,362	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$831,229	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$625	\$329	\$227
Per Capita Expenditures:	\$572	\$282	\$199
Revenues over/under Expenditures:	\$76,133	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	152.86%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,270,615	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$875	\$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:	\$123,679	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,325,350	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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