

# 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

<b>Unit Name:</b>	Salt Creek Rural Park District		
<b>Unit Code:</b>	016/700/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,521,491		
<b>Equalized Assessed Valuation:</b>	\$189,113,722		
<b>Population:</b>	8,500		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	106		
<b>Salaries Paid:</b>	\$1,319,369		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,313,910</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$155</b>	\$225	\$127
Revenues During FY 23:	<b>\$3,177,866</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$2,626,099</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$374</b>	\$329	\$227
Per Capita Expenditures:	<b>\$309</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$551,767</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>67.81%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$1,780,677</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$209</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$952,514</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$607,254</b>	\$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:	<b>\$1,798,300</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$212</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.40%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	San Jose Park District		
<b>Unit Code:</b>	060/020/12	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$16,216		
<b>Equalized Assessed Valuation:</b>	\$19,376,946		
<b>Population:</b>	907		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$37,719	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$42	\$103	\$51
Revenues During FY 23:	\$0	\$216,789	\$142,510
Expenditures During FY 23:	\$9,542	\$205,084	\$132,619
Per Capita Revenues:	\$0	\$94	\$59
Per Capita Expenditures:	\$11	\$87	\$55
Revenues over/under Expenditures:	(\$9,542)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	295.29%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$28,177	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$31	\$111	\$53

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

<b>Unit Name:</b>	Sandwich Park District		
<b>Unit Code:</b>	019/060/12	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$790,125		
<b>Equalized Assessed Valuation:</b>	\$182,209,769		
<b>Population:</b>	7,358		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>	\$319,396		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$295,063	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$40	\$103	\$51
Revenues During FY 23:	\$778,406	\$216,789	\$142,510
Expenditures During FY 23:	\$678,435	\$205,084	\$132,619
Per Capita Revenues:	\$106	\$94	\$59
Per Capita Expenditures:	\$92	\$87	\$55
Revenues over/under Expenditures:	\$99,971	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	58.23%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$395,034	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$54	\$111	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,972	\$75,506	\$0
Total Unrestricted Net Assets:	\$449,992	\$87,722	\$0

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
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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:	<b>\$682,837</b>	\$111,142	\$0
Per Capita Debt:	<b>\$93</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.27%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Savanna Park District		
<b>Unit Code:</b>	008/020/12	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$750,000		
<b>Equalized Assessed Valuation:</b>	\$42,588,589		
<b>Population:</b>	2,723		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$130,510		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$262,865	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$97	\$103	\$51
Revenues During FY 23:	\$422,670	\$216,789	\$142,510
Expenditures During FY 23:	\$337,678	\$205,084	\$132,619
Per Capita Revenues:	\$155	\$94	\$59
Per Capita Expenditures:	\$124	\$87	\$55
Revenues over/under Expenditures:	\$84,992	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	103.01%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$347,857	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$128	\$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:	\$61,919	\$75,506	\$0
Total Unrestricted Net Assets:	\$207,243	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Schaumburg Park District		
<b>Unit Code:</b>	016/710/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$66,869,397		
<b>Equalized Assessed Valuation:</b>	\$3,746,865,525		
<b>Population:</b>	76,225		
<b>Employees:</b>			
<b>Full Time:</b>	83		
<b>Part Time:</b>	152		
<b>Salaries Paid:</b>	\$11,042,354		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$13,585,477</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$225	\$127
Revenues During FY 23:	<b>\$29,629,413</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$22,358,616</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$389</b>	\$329	\$227
Per Capita Expenditures:	<b>\$293</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$7,270,797</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>93.28%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$20,856,274</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$274</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,989,048</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$10,541,728</b>	\$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:	<b>\$11,730,284</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$154</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.31%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	Seward Park District		
<b>Unit Code:</b>	101/035/12	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/1/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$73,229		
<b>Equalized Assessed Valuation:</b>	\$23,975,763		
<b>Population:</b>	835		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,348	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$28	\$103	\$51
Revenues During FY 23:	\$65,133	\$216,789	\$142,510
Expenditures During FY 23:	\$73,229	\$205,084	\$132,619
Per Capita Revenues:	\$78	\$94	\$59
Per Capita Expenditures:	\$88	\$87	\$55
Revenues over/under Expenditures:	(\$8,096)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	20.83%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$15,252	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$18	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$17,484	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Skokie Park District		
<b>Unit Code:</b>	016/720/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$31,304,581		
<b>Equalized Assessed Valuation:</b>	\$3,080,410,853		
<b>Population:</b>	67,444		
<b>Employees:</b>			
<b>Full Time:</b>	73		
<b>Part Time:</b>	360		
<b>Salaries Paid:</b>	\$10,795,941		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$8,395,075</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$124</b>	\$225	\$127
Revenues During FY 23:	<b>\$21,990,625</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$20,074,351</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$326</b>	\$329	\$227
Per Capita Expenditures:	<b>\$298</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$1,916,274</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>51.37%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$10,311,349</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$153</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,277,659</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>(\$609,867)</b>	\$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:	<b>\$30,373,863</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$450</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.99%</b>	0.58%	0.28%

#### Enterprise Funds

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

<b>Unit Name:</b>	South Barrington Park District		
<b>Unit Code:</b>	016/725/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,101,145		
<b>Equalized Assessed Valuation:</b>	\$494,823,917		
<b>Population:</b>	5,075		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	119		
<b>Salaries Paid:</b>	\$2,938,120		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,083,593	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$2,381	\$225	\$127
Revenues During FY 23:	\$2,506,826	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,579,406	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$494	\$329	\$227
Per Capita Expenditures:	\$508	\$282	\$199
Revenues over/under Expenditures:	(\$72,580)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	465.65%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$12,011,013	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$2,367	\$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:	\$324,330	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$995,106	\$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:	<b>\$3,685,000</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$726</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.28%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$186,528</b>	\$920,895	\$0
Per Capita Beginning Retained Earnings	<b>\$37</b>	\$35	\$0
Revenues During FY 23:	<b>\$3,406,492</b>	\$391,032	\$0
Expenditures During FY 23:	<b>\$2,260,572</b>	\$369,176	\$0
Per Capita Revenues:	<b>\$671</b>	\$17	\$0
Per Capita Expenses:	<b>\$445</b>	\$16	\$0
Operating Income (loss):	<b>\$1,145,920</b>	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	<b>32.40%</b>	54.56%	0.00%
Ending Retained Earnings for FY 23:	<b>\$732,448</b>	\$929,594	\$0
Per Capita Ending Retained Earnings:	<b>\$144</b>	\$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

<b>Unit Name:</b>	South Prairie Park District		
<b>Unit Code:</b>	050/060/12	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$79,318		
<b>Equalized Assessed Valuation:</b>	\$500,000		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$4,400		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$57,855	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$12	\$103	\$51
Revenues During FY 23:	\$35,713	\$216,789	\$142,510
Expenditures During FY 23:	\$47,419	\$205,084	\$132,619
Per Capita Revenues:	\$7	\$94	\$59
Per Capita Expenditures:	\$9	\$87	\$55
Revenues over/under Expenditures:	(\$11,706)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	97.32%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$46,149	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$9	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Springfield Park District		
<b>Unit Code:</b>	083/010/12	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$212,108,030		
<b>Equalized Assessed Valuation:</b>	\$2,873,028,054		
<b>Population:</b>	120,000		
<b>Employees:</b>			
<b>Full Time:</b>	101		
<b>Part Time:</b>	260		
<b>Salaries Paid:</b>	\$7,805,834		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,167,817</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$93</b>	\$225	\$127
Revenues During FY 23:	<b>\$19,891,281</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$17,733,794</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$166</b>	\$329	\$227
Per Capita Expenditures:	<b>\$148</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$2,157,487</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>77.66%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$13,772,620</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$115</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,472,973</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$3,457,047</b>	\$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:	<b>\$9,814,801</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$82</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.28%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	St. Charles Park District		
<b>Unit Code:</b>	045/080/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$32,043,340		
<b>Equalized Assessed Valuation:</b>	\$2,571,069,425		
<b>Population:</b>	51,200		
<b>Employees:</b>			
<b>Full Time:</b>	89		
<b>Part Time:</b>	768		
<b>Salaries Paid:</b>	\$9,202,995		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,148,462	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$237	\$225	\$127
Revenues During FY 23:	\$24,152,401	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$17,964,476	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$472	\$329	\$227
Per Capita Expenditures:	\$351	\$282	\$199
Revenues over/under Expenditures:	\$6,187,925	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	89.38%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$16,056,169	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$314	\$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:	\$4,227,674	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$15,770,558	\$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:	<b>\$12,614,007</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$246</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.35%</b>	0.58%	0.28%

#### Enterprise Funds

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

<b>Unit Name:</b>	St. Elmo Community Park District		
<b>Unit Code:</b>	026/010/12	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$50,773		
<b>Equalized Assessed Valuation:</b>	\$24,797,184		
<b>Population:</b>	1,245		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$90,313	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$73	\$103	\$51
Revenues During FY 23:	\$50,774	\$216,789	\$142,510
Expenditures During FY 23:	\$21,560	\$205,084	\$132,619
Per Capita Revenues:	\$41	\$94	\$59
Per Capita Expenditures:	\$17	\$87	\$55
Revenues over/under Expenditures:	\$29,214	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	554.39%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$119,527	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$96	\$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:	\$119,145	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	St. Jacob Park District		
<b>Unit Code:</b>	057/025/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$80,400		
<b>Equalized Assessed Valuation:</b>	\$83,225,840		
<b>Population:</b>	1,363		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$27,926		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$17,489</b>	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$103	\$51
Revenues During FY 23:	<b>\$120,338</b>	\$216,789	\$142,510
Expenditures During FY 23:	<b>\$97,886</b>	\$205,084	\$132,619
Per Capita Revenues:	<b>\$88</b>	\$94	\$59
Per Capita Expenditures:	<b>\$72</b>	\$87	\$55
Revenues over/under Expenditures:	<b>\$22,452</b>	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	<b>40.80%</b>	152.57%	105.07%
Ending Fund Balance for FY 23:	<b>\$39,941</b>	\$220,785	\$112,712
Per Capita Ending Fund Balance:	<b>\$29</b>	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$25,074	\$0
Total Unreserved Funds:	<b>\$39,941</b>	\$69,769	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$75,506	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Sterling Park District		
<b>Unit Code:</b>	098/030/12	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,295,725		
<b>Equalized Assessed Valuation:</b>	\$264,925,048		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	225		
<b>Salaries Paid:</b>	\$1,909,758		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,795,051</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$225	\$127
Revenues During FY 23:	<b>\$4,566,604</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$4,270,582</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$183</b>	\$329	\$227
Per Capita Expenditures:	<b>\$171</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$296,022</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>45.24%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$1,931,804</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$77</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,659,933</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$2,915,912</b>	\$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:	<b>\$10,530,000</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$421</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.58%</b>	0.58%	0.28%

#### Enterprise Funds

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

<b>Unit Name:</b>	Stites Park District		
<b>Unit Code:</b>	088/040/12	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$122,600		
<b>Equalized Assessed Valuation:</b>	\$11,538,918		
<b>Population:</b>	716		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$260,442	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$364	\$103	\$51
Revenues During FY 23:	\$166,153	\$216,789	\$142,510
Expenditures During FY 23:	\$85,433	\$205,084	\$132,619
Per Capita Revenues:	\$232	\$94	\$59
Per Capita Expenditures:	\$119	\$87	\$55
Revenues over/under Expenditures:	\$80,720	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	399.33%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$341,162	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$476	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$341,162	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Stockton Park District		
<b>Unit Code:</b>	043/020/12	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$229,950		
<b>Equalized Assessed Valuation:</b>	\$46,888,299		
<b>Population:</b>	2,282		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$90,760		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$65,243	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$29	\$103	\$51
Revenues During FY 23:	\$269,320	\$216,789	\$142,510
Expenditures During FY 23:	\$283,270	\$205,084	\$132,619
Per Capita Revenues:	\$118	\$94	\$59
Per Capita Expenditures:	\$124	\$87	\$55
Revenues over/under Expenditures:	(\$13,950)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	18.11%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$51,293	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$22	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$141,135	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Stonington Park District		
<b>Unit Code:</b>	011/009/12	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	10/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$99,500		
<b>Equalized Assessed Valuation:</b>	\$28,293,180		
<b>Population:</b>	1,300		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$67,246	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$52	\$103	\$51
Revenues During FY 23:	\$54,519	\$216,789	\$142,510
Expenditures During FY 23:	\$61,166	\$205,084	\$132,619
Per Capita Revenues:	\$42	\$94	\$59
Per Capita Expenditures:	\$47	\$87	\$55
Revenues over/under Expenditures:	(\$6,647)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	99.07%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$60,599	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$47	\$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:	\$60,599	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Streamwood Park District
<b>Unit Code:</b>	016/740/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$51,092,842
<b>Equalized Assessed Valuation:</b>	\$952,018,414
<b>Population:</b>	39,300
<b>Employees:</b>	
<b>Full Time:</b>	24
<b>Part Time:</b>	75
<b>Salaries Paid:</b>	\$2,317,033

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,295,615	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$58	\$225	\$127
Revenues During FY 23:	\$6,262,277	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,442,829	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$159	\$329	\$227
Per Capita Expenditures:	\$138	\$282	\$199
Revenues over/under Expenditures:	\$819,448	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	70.74%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,850,063	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$98	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,915,370	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,776,813	\$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:	<b>\$8,794,000</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$224</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.45%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	Sugar Grove Park District		
<b>Unit Code:</b>	045/020/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,272,000		
<b>Equalized Assessed Valuation:</b>	\$562,435,922		
<b>Population:</b>	20,903		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	65		
<b>Salaries Paid:</b>	\$584,110		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,127,938</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$225	\$127
Revenues During FY 23:	<b>\$1,710,774</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$1,629,560</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$82</b>	\$329	\$227
Per Capita Expenditures:	<b>\$78</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$81,214</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>196.93%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$3,209,152</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$154</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$336,812</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$2,749,856</b>	\$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:	<b>\$371,411</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$18</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Summit Park District</b>
<b>Unit Code:</b>	016/750/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$1,857,394
<b>Equalized Assessed Valuation:</b>	\$159,813,358
<b>Population:</b>	10,616
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$386,938

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$1,694,867)	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	(\$160)	\$225	\$127
Revenues During FY 23:	\$917,065	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$899,586	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$86	\$329	\$227
Per Capita Expenditures:	\$85	\$282	\$199
Revenues over/under Expenditures:	\$17,479	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	(186.46%)	88.13%	79.09%
Ending Fund Balance for FY 23:	(\$1,677,388)	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	(\$158)	\$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:	\$2,392,919	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$2,027,986)	\$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:	<b>\$1,302,066</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$123</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	Sumpter Township Park District		
<b>Unit Code:</b>	018/010/12	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$53,406		
<b>Equalized Assessed Valuation:</b>	\$36,723,628		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$17,040		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$72,322	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$36	\$103	\$51
Revenues During FY 23:	\$103,030	\$216,789	\$142,510
Expenditures During FY 23:	\$53,405	\$205,084	\$132,619
Per Capita Revenues:	\$52	\$94	\$59
Per Capita Expenditures:	\$27	\$87	\$55
Revenues over/under Expenditures:	\$49,625	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	228.34%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$121,947	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$61	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$45,687	\$25,074	\$0
Total Unreserved Funds:	\$76,260	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	Sycamore Park District		
<b>Unit Code:</b>	019/050/12	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,537,354		
<b>Equalized Assessed Valuation:</b>	\$592,417,304		
<b>Population:</b>	18,000		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	100		
<b>Salaries Paid:</b>	\$1,625,253		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,461,995	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$137	\$225	\$127
Revenues During FY 23:	\$4,926,795	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,295,264	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$274	\$329	\$227
Per Capita Expenditures:	\$239	\$282	\$199
Revenues over/under Expenditures:	\$631,531	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	69.69%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,993,526	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$166	\$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:	\$614,300	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,854,594	\$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:	<b>\$11,898,475</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$661</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.12%</b>	0.58%	0.28%

**Enterprise Funds**

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

<b>Unit Name:</b>	Taylorville Comm Pleasure Driveway Park District		
<b>Unit Code:</b>	011/010/12	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	2/28/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,076,152		
<b>Equalized Assessed Valuation:</b>	\$251,358,050		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$434,565		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$993,248</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$225	\$127
Revenues During FY 23:	<b>\$1,125,696</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$913,953</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$45</b>	\$329	\$227
Per Capita Expenditures:	<b>\$37</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$211,743</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>131.84%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$1,204,991</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$48</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$967,885</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>(\$492,356)</b>	\$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:	<b>\$1,464,000</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$59</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.58%</b>	0.58%	0.28%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$1,059,262</b>	\$920,895	\$0
Per Capita Beginning Retained Earnings	<b>\$42</b>	\$35	\$0
Revenues During FY 23:	<b>\$0</b>	\$391,032	\$0
Expenditures During FY 23:	<b>\$62,013</b>	\$369,176	\$0
Per Capita Revenues:	<b>\$0</b>	\$17	\$0
Per Capita Expenses:	<b>\$2</b>	\$16	\$0
Operating Income (loss):	<b>(\$62,013)</b>	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	<b>1,608.13%</b>	54.56%	0.00%
Ending Retained Earnings for FY 23:	<b>\$997,249</b>	\$929,594	\$0
Per Capita Ending Retained Earnings:	<b>\$40</b>	\$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

<b>Unit Name:</b>	Teutopolis Park District											
<b>Unit Code:</b>	025/020/12	<b>County:</b>	Effingham									
<b>Fiscal Year End:</b>	4/30/2023											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$238,700											
<b>Equalized Assessed Valuation:</b>	\$63,025,649											
<b>Population:</b>	1,689											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">23</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$70,608</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	23		<b>Salaries Paid:</b>	\$70,608	
<b>Full Time:</b>												
<b>Part Time:</b>	23											
<b>Salaries Paid:</b>	\$70,608											

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$167,792</b>	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	<b>\$99</b>	\$103	\$51
Revenues During FY 23:	<b>\$231,400</b>	\$216,789	\$142,510
Expenditures During FY 23:	<b>\$230,280</b>	\$205,084	\$132,619
Per Capita Revenues:	<b>\$137</b>	\$94	\$59
Per Capita Expenditures:	<b>\$136</b>	\$87	\$55
Revenues over/under Expenditures:	<b>\$1,120</b>	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	<b>73.35%</b>	152.57%	105.07%
Ending Fund Balance for FY 23:	<b>\$168,912</b>	\$220,785	\$112,712
Per Capita Ending Fund Balance:	<b>\$100</b>	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$25,074	\$0
Total Unreserved Funds:	<b>\$168,912</b>	\$69,769	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$75,506	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	<b>The Greater Brownstown Park District</b>		
<b>Unit Code:</b>	026/030/12	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$92,700		
<b>Equalized Assessed Valuation:</b>	\$35,434,226		
<b>Population:</b>	560		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$87,815</b>	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	<b>\$157</b>	\$103	\$51
Revenues During FY 23:	<b>\$34,829</b>	\$216,789	\$142,510
Expenditures During FY 23:	<b>\$84,347</b>	\$205,084	\$132,619
Per Capita Revenues:	<b>\$62</b>	\$94	\$59
Per Capita Expenditures:	<b>\$151</b>	\$87	\$55
Revenues over/under Expenditures:	<b>(\$49,518)</b>	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	<b>45.40%</b>	152.57%	105.07%
Ending Fund Balance for FY 23:	<b>\$38,297</b>	\$220,785	\$112,712
Per Capita Ending Fund Balance:	<b>\$68</b>	\$111	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$75,506	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Tinley Park Park District		
<b>Unit Code:</b>	016/760/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	2/28/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,832,446		
<b>Equalized Assessed Valuation:</b>	\$1,389,787,771		
<b>Population:</b>	55,971		
<b>Employees:</b>			
<b>Full Time:</b>		33	
<b>Part Time:</b>		126	
<b>Salaries Paid:</b>		\$3,617,795	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$5,698,183</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$225	\$127
Revenues During FY 23:	<b>\$6,175,973</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$6,150,038</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$110</b>	\$329	\$227
Per Capita Expenditures:	<b>\$110</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$25,935</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>93.07%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$5,724,118</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$102</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,648,173</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$2,543,353</b>	\$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:	<b>\$3,537,034</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$63</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.08%</b>	0.58%	0.28%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$6,913,176</b>	\$920,895	\$0
Per Capita Beginning Retained Earnings	<b>\$124</b>	\$35	\$0
Revenues During FY 23:	<b>\$2,038,872</b>	\$391,032	\$0
Expenditures During FY 23:	<b>\$2,026,923</b>	\$369,176	\$0
Per Capita Revenues:	<b>\$36</b>	\$17	\$0
Per Capita Expenses:	<b>\$36</b>	\$16	\$0
Operating Income (loss):	<b>\$11,949</b>	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	<b>341.66%</b>	54.56%	0.00%
Ending Retained Earnings for FY 23:	<b>\$6,925,125</b>	\$929,594	\$0
Per Capita Ending Retained Earnings:	<b>\$124</b>	\$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

<b>Unit Name:</b>	Tolono Park District		
<b>Unit Code:</b>	010/025/12	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$190,859		
<b>Equalized Assessed Valuation:</b>	\$115,091,541		
<b>Population:</b>	3,636		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$19,538		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$443,906	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$122	\$103	\$51
Revenues During FY 23:	\$218,929	\$216,789	\$142,510
Expenditures During FY 23:	\$190,859	\$205,084	\$132,619
Per Capita Revenues:	\$60	\$94	\$59
Per Capita Expenditures:	\$52	\$87	\$55
Revenues over/under Expenditures:	\$28,070	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	248.73%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$474,729	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$131	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$1,630	\$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:	<b>\$360,000</b>	\$111,142	\$0
Per Capita Debt:	<b>\$99</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.31%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Toluca Park District		
<b>Unit Code:</b>	059/010/12	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$176,000		
<b>Equalized Assessed Valuation:</b>	\$16,366,461		
<b>Population:</b>	1,340		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$31,082	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$24,637	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$18	\$103	\$51
Revenues During FY 23:	\$176,733	\$216,789	\$142,510
Expenditures During FY 23:	\$167,255	\$205,084	\$132,619
Per Capita Revenues:	\$132	\$94	\$59
Per Capita Expenditures:	\$125	\$87	\$55
Revenues over/under Expenditures:	\$9,478	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	20.40%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$34,115	\$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:	\$34,115	\$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:	<b>\$233,504</b>	\$111,142	\$0
Per Capita Debt:	<b>\$174</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.24%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Tremont Area Park District</b>		
<b>Unit Code:</b>	090/070/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$422,498		
<b>Equalized Assessed Valuation:</b>	\$136,902,247		
<b>Population:</b>	5,022		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	38		
<b>Salaries Paid:</b>	\$142,442		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$282,124	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$56	\$103	\$51
Revenues During FY 23:	\$437,810	\$216,789	\$142,510
Expenditures During FY 23:	\$435,486	\$205,084	\$132,619
Per Capita Revenues:	\$87	\$94	\$59
Per Capita Expenditures:	\$87	\$87	\$55
Revenues over/under Expenditures:	\$2,324	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	68.30%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$297,448	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$59	\$111	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$288,856	\$75,506	\$0
Total Unrestricted Net Assets:	\$25,977	\$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:	<b>\$605,000</b>	\$111,142	\$0
Per Capita Debt:	<b>\$120</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.44%</b>	0.11%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Tri-State Park Park District		
<b>Unit Code:</b>	022/200/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$98,500		
<b>Equalized Assessed Valuation:</b>	\$158,922,350		
<b>Population:</b>	5,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$116,783	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$21	\$103	\$51
Revenues During FY 23:	\$131,341	\$216,789	\$142,510
Expenditures During FY 23:	\$116,855	\$205,084	\$132,619
Per Capita Revenues:	\$23	\$94	\$59
Per Capita Expenditures:	\$21	\$87	\$55
Revenues over/under Expenditures:	\$14,486	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	112.34%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$131,270	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$23	\$111	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$131,270	\$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:	<b>\$0</b>	\$111,142	\$0
Per Capita Debt:	<b>\$0</b>	\$29	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Tri-Township Park District</b>		
<b>Unit Code:</b>	057/030/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,014,891		
<b>Equalized Assessed Valuation:</b>	\$504,032,439		
<b>Population:</b>	11,345		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	97		
<b>Salaries Paid:</b>	\$606,802		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,243,122</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$225	\$127
Revenues During FY 23:	<b>\$1,470,592</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$1,374,002</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$130</b>	\$329	\$227
Per Capita Expenditures:	<b>\$121</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$96,590</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>96.29%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$1,322,989</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$117</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$773,814</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$549,175</b>	\$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:	<b>\$264,562</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$23</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.28%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$388,602</b>	\$920,895	\$0
Per Capita Beginning Retained Earnings	<b>\$34</b>	\$35	\$0
Revenues During FY 23:	<b>\$295,919</b>	\$391,032	\$0
Expenditures During FY 23:	<b>\$233,251</b>	\$369,176	\$0
Per Capita Revenues:	<b>\$26</b>	\$17	\$0
Per Capita Expenses:	<b>\$21</b>	\$16	\$0
Operating Income (loss):	<b>\$62,668</b>	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	<b>200.64%</b>	54.56%	0.00%
Ending Retained Earnings for FY 23:	<b>\$467,993</b>	\$929,594	\$0
Per Capita Ending Retained Earnings:	<b>\$41</b>	\$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

<b>Unit Name:</b>	Urbana Park District
<b>Unit Code:</b>	010/030/12
<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$27,418,903
<b>Equalized Assessed Valuation:</b>	\$697,074,134
<b>Population:</b>	39,189
<b>Employees:</b>	
<b>Full Time:</b>	51
<b>Part Time:</b>	287
<b>Salaries Paid:</b>	\$3,746,388

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$6,968,990</b>	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$225	\$127
Revenues During FY 23:	<b>\$9,136,854</b>	\$8,204,247	\$4,379,587
Expenditures During FY 23:	<b>\$6,517,293</b>	\$7,021,133	\$3,824,804
Per Capita Revenues:	<b>\$233</b>	\$329	\$227
Per Capita Expenditures:	<b>\$166</b>	\$282	\$199
Revenues over/under Expenditures:	<b>\$2,619,561</b>	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	<b>121.52%</b>	88.13%	79.09%
Ending Fund Balance for FY 23:	<b>\$7,919,669</b>	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	<b>\$202</b>	\$255	\$136

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,909,142</b>	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	<b>\$6,612,751</b>	\$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:	<b>\$17,480,996</b>	\$8,090,204	\$3,825,371
Per Capita Debt:	<b>\$446</b>	\$303	\$186
General Obligation Debt over EAV:	<b>0.13%</b>	0.58%	0.28%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>(\$989)</b>	\$920,895	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$35	\$0
Revenues During FY 23:	<b>\$393,876</b>	\$391,032	\$0
Expenditures During FY 23:	<b>\$691,948</b>	\$369,176	\$0
Per Capita Revenues:	<b>\$10</b>	\$17	\$0
Per Capita Expenses:	<b>\$18</b>	\$16	\$0
Operating Income (loss):	<b>(\$298,072)</b>	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	<b>0.14%</b>	54.56%	0.00%
Ending Retained Earnings for FY 23:	<b>\$955</b>	\$929,594	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$35	\$0