

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:	Valley Park District
Unit Code:	029/050/12
County:	Fulton
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$296,060
Equalized Assessed Valuation:	\$42,575,574
Population:	1,500
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	\$12,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$96,234	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$64	\$103	\$51
Revenues During FY 23:	\$76,473	\$216,789	\$142,510
Expenditures During FY 23:	\$51,234	\$205,084	\$132,619
Per Capita Revenues:	\$51	\$94	\$59
Per Capita Expenditures:	\$34	\$87	\$55
Revenues over/under Expenditures:	\$25,239	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	237.09%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$121,473	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$81	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$96,234	\$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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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Venice Park District		
Unit Code:	057/040/12	County:	Madison
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$299,900		
Equalized Assessed Valuation:	\$		
Population:	1,482		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$73,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$350,255	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$236	\$103	\$51
Revenues During FY 23:	\$527,563	\$216,789	\$142,510
Expenditures During FY 23:	\$332,598	\$205,084	\$132,619
Per Capita Revenues:	\$356	\$94	\$59
Per Capita Expenditures:	\$224	\$87	\$55
Revenues over/under Expenditures:	\$194,965	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	163.93%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$545,220	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$368	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$533,358	\$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



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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:	Vernon Hills Park District
Unit Code:	049/097/12
County:	Lake
Fiscal Year End:	5/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$15,364,235
Equalized Assessed Valuation:	\$1,308,843,533
Population:	26,800
Employees:	
Full Time:	47
Part Time:	129
Salaries Paid:	\$3,951,107

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,547,172	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$58	\$225	\$127
Revenues During FY 23:	\$9,161,711	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$8,346,613	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$342	\$329	\$227
Per Capita Expenditures:	\$311	\$282	\$199
Revenues over/under Expenditures:	\$815,098	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	23.97%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,000,270	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$75	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$220,203	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$241,747)	\$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:	\$12,718,112	\$8,090,204	\$3,825,371
Per Capita Debt:	\$475	\$303	\$186
General Obligation Debt over EAV:	0.93%	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:	Veterans Park District		
Unit Code:	016/770/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,697,145		
Equalized Assessed Valuation:	\$1,283,984,225		
Population:	50,644		
Employees:			
Full Time:	37		
Part Time:	71		
Salaries Paid:	\$2,593,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,576,958	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$110	\$225	\$127
Revenues During FY 23:	\$8,380,256	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,546,452	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$165	\$329	\$227
Per Capita Expenditures:	\$110	\$282	\$199
Revenues over/under Expenditures:	\$2,833,804	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	151.64%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$8,410,762	\$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:	\$968,654	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$9,098,305	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$10,870,245	\$8,090,204	\$3,825,371
Per Capita Debt:	\$215	\$303	\$186
General Obligation Debt over EAV:	0.67%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Walnut Park District		
Unit Code:	006/020/12	County:	Bureau
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$452,878		
Equalized Assessed Valuation:	\$82,683,210		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$122,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$195,006	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$98	\$103	\$51
Revenues During FY 23:	\$235,344	\$216,789	\$142,510
Expenditures During FY 23:	\$184,851	\$205,084	\$132,619
Per Capita Revenues:	\$118	\$94	\$59
Per Capita Expenditures:	\$92	\$87	\$55
Revenues over/under Expenditures:	\$50,493	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	132.81%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$245,499	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$123	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$245,498	\$69,769	\$0

Net Assets

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

FISCAL YEAR 2023



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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:	\$287,000	\$111,142	\$0
Per Capita Debt:	\$144	\$29	\$0
General Obligation Debt over EAV:	0.35%	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:	Wards Creek Park District		
Unit Code:	022/205/12	County:	Dupage
Fiscal Year End:	10/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,223		
Equalized Assessed Valuation:	\$43,000,000		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$132,367	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$120	\$103	\$51
Revenues During FY 23:	\$49,953	\$216,789	\$142,510
Expenditures During FY 23:	\$34,496	\$205,084	\$132,619
Per Capita Revenues:	\$45	\$94	\$59
Per Capita Expenditures:	\$31	\$87	\$55
Revenues over/under Expenditures:	\$15,457	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	428.53%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$147,824	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$134	\$111	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$147,824	\$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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warrenville Park District
Unit Code:	022/195/12
County:	Dupage
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,394,083
Equalized Assessed Valuation:	\$676,016,838
Population:	13,856
Employees:	
Full Time:	15
Part Time:	62
Salaries Paid:	\$1,311,248

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,242,026	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$162	\$225	\$127
Revenues During FY 23:	\$3,639,599	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,953,293	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$263	\$329	\$227
Per Capita Expenditures:	\$213	\$282	\$199
Revenues over/under Expenditures:	\$686,306	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	90.92%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,685,095	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$194	\$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:	\$381,263	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,643,473	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$501,640	\$8,090,204	\$3,825,371
Per Capita Debt:	\$36	\$303	\$186
General Obligation Debt over EAV:	0.07%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warsaw Park District		
Unit Code:	034/060/12	County:	Hancock
Fiscal Year End:	5/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,104		
Equalized Assessed Valuation:	\$19,111,537		
Population:	1,465		
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:	\$54,640	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$37	\$103	\$51
Revenues During FY 23:	\$33,157	\$216,789	\$142,510
Expenditures During FY 23:	\$68,136	\$205,084	\$132,619
Per Capita Revenues:	\$23	\$94	\$59
Per Capita Expenditures:	\$47	\$87	\$55
Revenues over/under Expenditures:	(\$34,979)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	28.86%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$19,661	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$13	\$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:	Washington Park District		
Unit Code:	090/060/12	County:	Tazewell
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,888,848		
Equalized Assessed Valuation:	\$378,024,376		
Population:	16,071		
Employees:			
Full Time:	10		
Part Time:	140		
Salaries Paid:	\$920,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$896,578	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$56	\$225	\$127
Revenues During FY 23:	\$2,329,192	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,277,596	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$145	\$329	\$227
Per Capita Expenditures:	\$142	\$282	\$199
Revenues over/under Expenditures:	\$51,596	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	41.63%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$948,174	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$59	\$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:	\$1,047,530	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$353,635	\$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:	\$1,292,364	\$8,090,204	\$3,825,371
Per Capita Debt:	\$80	\$303	\$186
General Obligation Debt over EAV:	0.32%	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:	Waterloo Park District		
Unit Code:	067/010/12	County:	Monroe
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,241,000		
Equalized Assessed Valuation:	\$4,007,870		
Population:	11,203		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$105,734		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,192,852	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$106	\$103	\$51
Revenues During FY 23:	\$379,189	\$216,789	\$142,510
Expenditures During FY 23:	\$253,220	\$205,084	\$132,619
Per Capita Revenues:	\$34	\$94	\$59
Per Capita Expenditures:	\$23	\$87	\$55
Revenues over/under Expenditures:	\$125,969	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	520.82%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$1,318,821	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$118	\$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:	\$86,812	\$75,506	\$0
Total Unrestricted Net Assets:	\$1,233,581	\$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:	\$250,000	\$111,142	\$0
Per Capita Debt:	\$22	\$29	\$0
General Obligation Debt over EAV:	6.24%	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:	Watseka Park District
Unit Code:	038/030/12
County:	Iroquois
Fiscal Year End:	4/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$818,841
Equalized Assessed Valuation:	\$48,092,202
Population:	5,500
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	\$114,135

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$361,039	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$66	\$103	\$51
Revenues During FY 23:	\$181,493	\$216,789	\$142,510
Expenditures During FY 23:	\$420,065	\$205,084	\$132,619
Per Capita Revenues:	\$33	\$94	\$59
Per Capita Expenditures:	\$76	\$87	\$55
Revenues over/under Expenditures:	(\$238,572)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	29.15%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$122,467	\$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:	\$0	\$69,769	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$642,388	\$75,506	\$0
Total Unrestricted Net Assets:	(\$365,928)	\$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:	\$201,900	\$111,142	\$0
Per Capita Debt:	\$37	\$29	\$0
General Obligation Debt over EAV:	0.42%	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:	Wauconda Park District		
Unit Code:	049/100/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,908,870		
Equalized Assessed Valuation:	\$442,846,895		
Population:	13,737		
Employees:			
Full Time:	13		
Part Time:	110		
Salaries Paid:	\$1,369,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$693,830	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$51	\$225	\$127
Revenues During FY 23:	\$3,838,268	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$3,044,991	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$279	\$329	\$227
Per Capita Expenditures:	\$222	\$282	\$199
Revenues over/under Expenditures:	\$793,277	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	48.84%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,487,107	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$108	\$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:	\$185,826	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,293,156	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,091,597	\$8,090,204	\$3,825,371
Per Capita Debt:	\$152	\$303	\$186
General Obligation Debt over EAV:	0.42%	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:	Waukegan Park District		
Unit Code:	049/110/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,458,213		
Equalized Assessed Valuation:	\$1,546,069,706		
Population:	89,313		
Employees:			
Full Time:	66		
Part Time:	227		
Salaries Paid:	\$5,385,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,802,763	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$65	\$225	\$127
Revenues During FY 23:	\$15,962,246	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$11,991,928	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$179	\$329	\$227
Per Capita Expenditures:	\$134	\$282	\$199
Revenues over/under Expenditures:	\$3,970,318	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	64.57%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$7,743,026	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$87	\$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:	\$15,222,918	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$9,836,106	\$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:	\$23,744,553	\$8,090,204	\$3,825,371
Per Capita Debt:	\$266	\$303	\$186
General Obligation Debt over EAV:	1.51%	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:	West Chicago Park District
Unit Code:	022/210/12
County:	Dupage
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,635,643
Equalized Assessed Valuation:	\$1,055,548,106
Population:	32,435
Employees:	
Full Time:	21
Part Time:	130
Salaries Paid:	\$1,557,338

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,625,096	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$81	\$225	\$127
Revenues During FY 23:	\$4,822,473	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,415,461	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$149	\$329	\$227
Per Capita Expenditures:	\$136	\$282	\$199
Revenues over/under Expenditures:	\$407,012	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	68.94%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,044,108	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$94	\$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:	\$1,391,505	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$2,183,604	\$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:	\$24,156,865	\$8,090,204	\$3,825,371
Per Capita Debt:	\$745	\$303	\$186
General Obligation Debt over EAV:	2.12%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Westchester Park District		
Unit Code:	016/780/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,284,356		
Equalized Assessed Valuation:	\$610,331,367		
Population:	16,892		
Employees:			
Full Time:	13		
Part Time:	136		
Salaries Paid:	\$1,296,066		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,020,160	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$120	\$225	\$127
Revenues During FY 23:	\$2,703,435	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,603,525	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$160	\$329	\$227
Per Capita Expenditures:	\$154	\$282	\$199
Revenues over/under Expenditures:	\$99,910	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	81.43%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,120,070	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$126	\$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:	\$619,356	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,617,527	\$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:	\$3,933,254	\$8,090,204	\$3,825,371
Per Capita Debt:	\$233	\$303	\$186
General Obligation Debt over EAV:	0.10%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Western Springs Park District		
Unit Code:	016/800/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,636,800		
Equalized Assessed Valuation:	\$768,052,470		
Population:	13,370		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$393,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,250,118	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$94	\$225	\$127
Revenues During FY 23:	\$1,184,436	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,093,527	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$89	\$329	\$227
Per Capita Expenditures:	\$82	\$282	\$199
Revenues over/under Expenditures:	\$90,909	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	115.77%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,266,027	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$95	\$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:	\$264,394	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$663,333	\$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:	\$1,366,592	\$8,090,204	\$3,825,371
Per Capita Debt:	\$102	\$303	\$186
General Obligation Debt over EAV:	0.17%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Westmont Park District		
Unit Code:	022/220/12	County:	Dupage
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,836,107		
Equalized Assessed Valuation:	\$1,005,530,814		
Population:	24,600		
Employees:			
Full Time:		18	
Part Time:		132	
Salaries Paid:		\$2,040,068	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,650,330	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$108	\$225	\$127
Revenues During FY 23:	\$5,288,437	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$5,200,198	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$215	\$329	\$227
Per Capita Expenditures:	\$211	\$282	\$199
Revenues over/under Expenditures:	\$88,239	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	47.19%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,454,123	\$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:	\$612,458	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$274,568)	\$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:	\$14,254,706	\$8,090,204	\$3,825,371
Per Capita Debt:	\$579	\$303	\$186
General Obligation Debt over EAV:	1.27%	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:	Wheaton Park District		
Unit Code:	022/230/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,758,449		
Equalized Assessed Valuation:	\$2,705,931,712		
Population:	52,984		
Employees:			
Full Time:	119		
Part Time:	935		
Salaries Paid:	\$13,203,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,449,037	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$292	\$225	\$127
Revenues During FY 23:	\$22,217,428	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$17,800,886	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$419	\$329	\$227
Per Capita Expenditures:	\$336	\$282	\$199
Revenues over/under Expenditures:	\$4,416,542	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	71.42%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$12,713,968	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$240	\$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:	\$1,702,570	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$24,322,631	\$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:	\$7,897,568	\$8,090,204	\$3,825,371
Per Capita Debt:	\$149	\$303	\$186
General Obligation Debt over EAV:	0.14%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$21,332,526	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$403	\$35	\$0
Revenues During FY 23:	\$9,504,734	\$391,032	\$0
Expenditures During FY 23:	\$8,790,208	\$369,176	\$0
Per Capita Revenues:	\$179	\$17	\$0
Per Capita Expenses:	\$166	\$16	\$0
Operating Income (loss):	\$714,526	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	250.24%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$21,997,052	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$415	\$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:	Wheeling Park District		
Unit Code:	016/820/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,294,651		
Equalized Assessed Valuation:	\$1,356,074,950		
Population:	39,137		
Employees:			
Full Time:		78	
Part Time:		350	
Salaries Paid:		\$7,302,036	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,388,490	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$87	\$225	\$127
Revenues During FY 23:	\$15,186,027	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$10,076,791	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$388	\$329	\$227
Per Capita Expenditures:	\$257	\$282	\$199
Revenues over/under Expenditures:	\$5,109,236	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	42.20%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$4,252,907	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$109	\$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:	\$821,363	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$19,340,915	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$10,088,948	\$8,090,204	\$3,825,371
Per Capita Debt:	\$258	\$303	\$186
General Obligation Debt over EAV:	0.11%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$9,484,783	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$242	\$35	\$0
Revenues During FY 23:	\$7,517,756	\$391,032	\$0
Expenditures During FY 23:	\$6,887,005	\$369,176	\$0
Per Capita Revenues:	\$192	\$17	\$0
Per Capita Expenses:	\$176	\$16	\$0
Operating Income (loss):	\$630,751	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	149.64%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$10,305,700	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$263	\$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:	Whitmore Park District														
Unit Code:	055/035/12	County:	Macon												
Fiscal Year End:	9/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$22,995														
Equalized Assessed Valuation:	\$84,210,262														
Population:	4,311														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$0	\$103	\$51
Revenues During FY 23:	\$29,836	\$216,789	\$142,510
Expenditures During FY 23:	\$18,512	\$205,084	\$132,619
Per Capita Revenues:	\$7	\$94	\$59
Per Capita Expenditures:	\$4	\$87	\$55
Revenues over/under Expenditures:	\$11,324	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	61.17%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$11,324	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$3	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wildwood Park District		
Unit Code:	049/115/12	County:	Lake
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,547,000		
Equalized Assessed Valuation:	\$119,548,294		
Population:	10,000		
Employees:			
Full Time:	1		
Part Time:	35		
Salaries Paid:	\$241,460		

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:	\$430,680	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$43	\$103	\$51
Revenues During FY 23:	\$628,384	\$216,789	\$142,510
Expenditures During FY 23:	\$617,173	\$205,084	\$132,619
Per Capita Revenues:	\$63	\$94	\$59
Per Capita Expenditures:	\$62	\$87	\$55
Revenues over/under Expenditures:	\$11,211	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	71.60%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$441,891	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$44	\$111	\$53
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$25,074	\$0
Total Unreserved Funds:	\$0	\$69,769	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,472	\$75,506	\$0
Total Unrestricted Net Assets:	\$312,096	\$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:	Wilmette Park District		
Unit Code:	016/830/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,694,378		
Equalized Assessed Valuation:	\$2,367,558,710		
Population:	28,170		
Employees:			
Full Time:	76		
Part Time:	999		
Salaries Paid:	\$11,637,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,811,455	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$277	\$225	\$127
Revenues During FY 23:	\$26,680,398	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$22,945,449	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$947	\$329	\$227
Per Capita Expenditures:	\$815	\$282	\$199
Revenues over/under Expenditures:	\$3,734,949	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	16.39%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$3,760,637	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$133	\$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:	\$1,522,138	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$6,346,358	\$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:	\$5,775,954	\$8,090,204	\$3,825,371
Per Capita Debt:	\$205	\$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:	Wilmington Island Park District		
Unit Code:	099/090/12	County:	Will
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$966,399		
Equalized Assessed Valuation:	\$155,232,080		
Population:	5,134		
Employees:			
Full Time:	2		
Part Time:	36		
Salaries Paid:	\$245,988		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$206,148	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$40	\$103	\$51
Revenues During FY 23:	\$567,598	\$216,789	\$142,510
Expenditures During FY 23:	\$507,564	\$205,084	\$132,619
Per Capita Revenues:	\$111	\$94	\$59
Per Capita Expenditures:	\$99	\$87	\$55
Revenues over/under Expenditures:	\$60,034	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	52.44%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$266,182	\$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:	\$266,181	\$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:	\$20,000	\$111,142	\$0
Per Capita Debt:	\$4	\$29	\$0
General Obligation Debt over EAV:	0.01%	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:	Winfield Park District
Unit Code:	022/235/12
County:	Dupage
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,674,500
Equalized Assessed Valuation:	\$374,959,983
Population:	9,637
Employees:	
Full Time:	6
Part Time:	45
Salaries Paid:	\$975,158

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$870,309	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$90	\$225	\$127
Revenues During FY 23:	\$2,410,999	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,215,056	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$250	\$329	\$227
Per Capita Expenditures:	\$230	\$282	\$199
Revenues over/under Expenditures:	\$195,943	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	46.50%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$1,029,902	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$107	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,417	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,745,583	\$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:	\$7,648,715	\$8,090,204	\$3,825,371
Per Capita Debt:	\$794	\$303	\$186
General Obligation Debt over EAV:	1.77%	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:	Winnebago Park District		
Unit Code:	101/030/12	County:	Winnebago
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$190,488		
Equalized Assessed Valuation:	\$117,876,330		
Population:	4,000		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$80,532		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$328,956	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$82	\$103	\$51
Revenues During FY 23:	\$288,153	\$216,789	\$142,510
Expenditures During FY 23:	\$303,003	\$205,084	\$132,619
Per Capita Revenues:	\$72	\$94	\$59
Per Capita Expenditures:	\$76	\$87	\$55
Revenues over/under Expenditures:	(\$14,850)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	103.66%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$314,106	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$79	\$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:	\$43,247	\$75,506	\$0
Total Unrestricted Net Assets:	\$270,338	\$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:	\$94,387	\$111,142	\$0
Per Capita Debt:	\$24	\$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:	Winnetka Park District		
Unit Code:	016/840/12	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,829,150		
Equalized Assessed Valuation:	\$1,873,962,907		
Population:	12,744		
Employees:			
Full Time:		31	
Part Time:		335	
Salaries Paid:		\$4,659,032	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,692,541	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$996	\$225	\$127
Revenues During FY 23:	\$9,999,087	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$8,236,883	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$785	\$329	\$227
Per Capita Expenditures:	\$646	\$282	\$199
Revenues over/under Expenditures:	\$1,762,204	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	175.49%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$14,454,745	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$1,134	\$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:	\$2,065,696	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$11,888,013	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$19,350,226	\$8,090,204	\$3,825,371
Per Capita Debt:	\$1,518	\$303	\$186
General Obligation Debt over EAV:	0.75%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$14,344,294	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$1,126	\$35	\$0
Revenues During FY 23:	\$4,215,598	\$391,032	\$0
Expenditures During FY 23:	\$5,463,708	\$369,176	\$0
Per Capita Revenues:	\$331	\$17	\$0
Per Capita Expenses:	\$429	\$16	\$0
Operating Income (loss):	(\$1,248,110)	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	239.69%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$13,096,184	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$1,028	\$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:	Winslow Park District		
Unit Code:	089/040/12	County:	Stephenson
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,820		
Equalized Assessed Valuation:	\$21,906,782		
Population:	944		
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:	\$110,801	\$206,005	\$107,710
Per Capita Beginning Fund Balance:	\$117	\$103	\$51
Revenues During FY 23:	\$35,886	\$216,789	\$142,510
Expenditures During FY 23:	\$45,391	\$205,084	\$132,619
Per Capita Revenues:	\$38	\$94	\$59
Per Capita Expenditures:	\$48	\$87	\$55
Revenues over/under Expenditures:	(\$9,505)	\$11,705	\$7,942
Ratio of Fund Balance to Expenditures:	223.16%	152.57%	105.07%
Ending Fund Balance for FY 23:	\$101,296	\$220,785	\$112,712
Per Capita Ending Fund Balance:	\$107	\$111	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wood Dale Park District
Unit Code:	022/240/12
County:	Dupage
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$7,764,830
Equalized Assessed Valuation:	\$681,666,227
Population:	14,000
Employees:	
Full Time:	26
Part Time:	66
Salaries Paid:	\$2,284,350

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,830,402	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$131	\$225	\$127
Revenues During FY 23:	\$3,238,028	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$2,976,140	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$231	\$329	\$227
Per Capita Expenditures:	\$213	\$282	\$199
Revenues over/under Expenditures:	\$261,888	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	70.14%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,087,373	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$149	\$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:	\$717,185	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$1,687,251	\$5,279,828	\$2,915,912

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,595,815	\$8,090,204	\$3,825,371
Per Capita Debt:	\$185	\$303	\$186
General Obligation Debt over EAV:	0.38%	0.58%	0.28%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$4,599,216	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$329	\$35	\$0
Revenues During FY 23:	\$2,278,329	\$391,032	\$0
Expenditures During FY 23:	\$2,252,600	\$369,176	\$0
Per Capita Revenues:	\$163	\$17	\$0
Per Capita Expenses:	\$161	\$16	\$0
Operating Income (loss):	\$25,729	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	206.13%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$4,643,195	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$332	\$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:	Woodridge Park District		
Unit Code:	022/250/12	County:	Dupage
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,067,831		
Equalized Assessed Valuation:	\$1,452,836,940		
Population:	35,320		
Employees:			
Full Time:		44	
Part Time:		403	
Salaries Paid:		\$5,016,998	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,176,138	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$147	\$225	\$127
Revenues During FY 23:	\$13,332,633	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$12,109,131	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$377	\$329	\$227
Per Capita Expenditures:	\$343	\$282	\$199
Revenues over/under Expenditures:	\$1,223,502	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	47.44%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$5,743,993	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$163	\$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:	\$1,285,393	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$4,986,239	\$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:	\$27,818,229	\$8,090,204	\$3,825,371
Per Capita Debt:	\$788	\$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:	\$2,143,528	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$61	\$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:	\$1	\$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:	Worth Park District		
Unit Code:	016/850/12	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,479,608		
Equalized Assessed Valuation:	\$213,127,957		
Population:	10,661		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$608,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$513,631	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$48	\$225	\$127
Revenues During FY 23:	\$1,287,207	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,296,770	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$121	\$329	\$227
Per Capita Expenditures:	\$122	\$282	\$199
Revenues over/under Expenditures:	(\$9,563)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	38.87%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$504,068	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$47	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,850	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$490,946	\$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:	\$290,432	\$8,090,204	\$3,825,371
Per Capita Debt:	\$27	\$303	\$186
General Obligation Debt over EAV:	0.10%	0.58%	0.28%

Enterprise Funds

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

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	York Center Park District
Unit Code:	022/260/12
County:	Dupage
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,746,739
Equalized Assessed Valuation:	\$290,943,647
Population:	43,891
Employees:	
Full Time:	11
Part Time:	56
Salaries Paid:	\$792,792

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,105,240	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$25	\$225	\$127
Revenues During FY 23:	\$1,303,715	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$1,451,827	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$30	\$329	\$227
Per Capita Expenditures:	\$33	\$282	\$199
Revenues over/under Expenditures:	(\$148,112)	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	65.93%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$957,128	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$22	\$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:	\$632,473	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	(\$38,074)	\$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:	Zion Park District
Unit Code:	049/120/12
County:	Lake
Fiscal Year End:	4/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$9,424,718
Equalized Assessed Valuation:	\$392,102,397
Population:	24,665
Employees:	
Full Time:	22
Part Time:	154
Salaries Paid:	\$2,380,503

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,381,005	\$4,802,087	\$2,625,096
Per Capita Beginning Fund Balance:	\$137	\$225	\$127
Revenues During FY 23:	\$4,675,955	\$8,204,247	\$4,379,587
Expenditures During FY 23:	\$4,434,803	\$7,021,133	\$3,824,804
Per Capita Revenues:	\$190	\$329	\$227
Per Capita Expenditures:	\$180	\$282	\$199
Revenues over/under Expenditures:	\$241,152	\$1,183,115	\$631,531
Ratio of Fund Balance to Expenditures:	66.98%	88.13%	79.09%
Ending Fund Balance for FY 23:	\$2,970,436	\$5,407,304	\$3,202,330
Per Capita Ending Fund Balance:	\$120	\$255	\$136

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$929,626	\$2,209,881	\$1,091,342
Total Unrestricted Net Assets:	\$3,709,665	\$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:	\$881,409	\$8,090,204	\$3,825,371
Per Capita Debt:	\$36	\$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:	\$7,311,118	\$920,895	\$0
Per Capita Beginning Retained Earnings	\$296	\$35	\$0
Revenues During FY 23:	\$1,921,620	\$391,032	\$0
Expenditures During FY 23:	\$1,619,829	\$369,176	\$0
Per Capita Revenues:	\$78	\$17	\$0
Per Capita Expenses:	\$66	\$16	\$0
Operating Income (loss):	\$301,791	\$21,856	\$0
Ratio of Retained Earnings to Expenses:	469.98%	54.56%	0.00%
Ending Retained Earnings for FY 23:	\$7,612,909	\$929,594	\$0
Per Capita Ending Retained Earnings:	\$309	\$35	\$0