

# FISCAL YEAR 2024



**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>	Joliet Park District		
<b>Unit Code:</b>	099/040/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$36,089,196		
<b>Equalized Assessed Valuation:</b>	\$3,240,658,025		
<b>Population:</b>	147,344		
<b>Employees:</b>			
<b>Full Time:</b>	97		
<b>Part Time:</b>	601		
<b>Salaries Paid:</b>	\$9,375,259		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$16,164,892</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$24,059,408</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$20,632,341</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$163</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$140</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$3,427,067</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>94.96%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$19,591,959</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$133</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,757,543</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$8,148,039</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$33,332,774</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$226</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>1.02%</b>	0.52%	0.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**SUSANA A. MENDOZA**  
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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>	Justice Park District		
<b>Unit Code:</b>	016/375/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$375,055		
<b>Equalized Assessed Valuation:</b>	\$197,777,375		
<b>Population:</b>	12,600		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$105,336		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$988,949)	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	(\$78)	\$367	\$54
Revenues During FY 24:	\$352,204	\$245,108	\$138,240
Expenditures During FY 24:	\$294,460	\$247,904	\$147,937
Per Capita Revenues:	\$28	\$801	\$65
Per Capita Expenditures:	\$23	\$623	\$66
Revenues over/under Expenditures:	\$57,744	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	(316.24%)	140.66%	100.86%
Ending Fund Balance for FY 24:	(\$931,205)	\$252,263	\$119,317
Per Capita Ending Fund Balance:	(\$74)	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,113,336	\$78,590	\$0
Total Unrestricted Net Assets:	(\$1,861,855)	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$653,000</b>	\$105,102	\$0
Per Capita Debt:	<b>\$52</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.33%</b>	0.09%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



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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

<b>Unit Name:</b>	Kankakee Valley Park District		
<b>Unit Code:</b>	046/010/12	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,607,006		
<b>Equalized Assessed Valuation:</b>	\$445,431,598		
<b>Population:</b>	28,250		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		46	
<b>Salaries Paid:</b>		\$1,501,045	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,328,775</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$3,040,341</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$3,432,344</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$108</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$121</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>(\$392,003)</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>27.29%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$936,772</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$33</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,907,068</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>(\$2,733,155)</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	<b>\$5,214,705</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$185</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.17%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



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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

<b>Unit Name:</b>	Kenilworth Park District		
<b>Unit Code:</b>	016/380/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,957,746		
<b>Equalized Assessed Valuation:</b>	\$373,187,910		
<b>Population:</b>	2,613		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>		\$684,284	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,004,588</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$767</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$2,144,002</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$1,658,977</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$821</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$635</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$485,025</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>74.14%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$1,230,002</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$471</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,232,324</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$274,908</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$836,399</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$320</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



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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

<b>Unit Name:</b>	Kewanee Park District		
<b>Unit Code:</b>	037/030/12	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,479,050		
<b>Equalized Assessed Valuation:</b>	\$107,060,249		
<b>Population:</b>	11,000		
<b>Employees:</b>			
<b>Full Time:</b>		59	
<b>Part Time:</b>		8	
<b>Salaries Paid:</b>		\$683,583	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$3,548,271</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$2,981,734</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$2,308,570</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$271</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$210</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$673,164</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>186.45%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$4,304,290</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$391</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$1,988,040</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$798,170</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$73</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.57%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Kingsbury Park District		
<b>Unit Code:</b>	003/010/12	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,385,689		
<b>Equalized Assessed Valuation:</b>	\$119,058,936		
<b>Population:</b>	7,126		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$307,932		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$355,781	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$50	\$367	\$54
Revenues During FY 24:	\$699,288	\$245,108	\$138,240
Expenditures During FY 24:	\$654,259	\$247,904	\$147,937
Per Capita Revenues:	\$98	\$801	\$65
Per Capita Expenditures:	\$92	\$623	\$66
Revenues over/under Expenditures:	\$45,029	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	71.23%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$466,004	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$65	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$305,073	\$78,590	\$0
Total Unrestricted Net Assets:	\$215,285	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$655,090</b>	\$105,102	\$0
Per Capita Debt:	<b>\$92</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.55%</b>	0.09%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Kirkwood Park District		
<b>Unit Code:</b>	094/005/12	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$87,500		
<b>Equalized Assessed Valuation:</b>	\$22,530,350		
<b>Population:</b>	1,000		
<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 24:	\$58,231	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$58	\$367	\$54
Revenues During FY 24:	\$30,244	\$245,108	\$138,240
Expenditures During FY 24:	\$23,165	\$247,904	\$147,937
Per Capita Revenues:	\$30	\$801	\$65
Per Capita Expenditures:	\$23	\$623	\$66
Revenues over/under Expenditures:	\$7,079	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	281.93%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$65,310	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$65	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>La Grange Park District</b>
<b>Unit Code:</b>	016/390/12
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$8,504,145
<b>Equalized Assessed Valuation:</b>	\$769,878,876
<b>Population:</b>	15,667
<b>Employees:</b>	
<b>Full Time:</b>	19
<b>Part Time:</b>	58
<b>Salaries Paid:</b>	\$1,898,377

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,301,065	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$211	\$51,271	\$141
Revenues During FY 24:	\$5,694,136	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,147,706	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$363	\$51,545	\$255
Per Capita Expenditures:	\$265	\$36,731	\$221
Revenues over/under Expenditures:	\$1,546,430	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	110.12%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,567,495	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$292	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$918,345	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,739,660	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$4,430,429</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$283</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.02%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	La Grange Park Park District		
<b>Unit Code:</b>	016/170/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,737,894		
<b>Equalized Assessed Valuation:</b>	\$522,617,581		
<b>Population:</b>	12,870		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$792,032		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,118,927</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$1,969,506</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$1,670,095</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$153</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$130</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$299,411</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>73.67%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$1,230,338</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$96</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$275,928</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$1,484,778</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$2,045,000</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$159</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.39%</b>	0.52%	0.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	La Harpe Park District		
<b>Unit Code:</b>	034/040/12	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$443,550		
<b>Equalized Assessed Valuation:</b>	\$11,536,761		
<b>Population:</b>	1,175		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$64,178		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,660,836	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$1,413	\$367	\$54
Revenues During FY 24:	\$456,671	\$245,108	\$138,240
Expenditures During FY 24:	\$299,574	\$247,904	\$147,937
Per Capita Revenues:	\$389	\$801	\$65
Per Capita Expenditures:	\$255	\$623	\$66
Revenues over/under Expenditures:	\$157,097	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	588.41%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,762,726	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$1,500	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$1,008,980	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lacon Park District		
<b>Unit Code:</b>	059/015/12	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$457,000		
<b>Equalized Assessed Valuation:</b>	\$22,840,022		
<b>Population:</b>	1,978		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$51,620		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$159,224	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$80	\$367	\$54
Revenues During FY 24:	\$112,503	\$245,108	\$138,240
Expenditures During FY 24:	\$114,917	\$247,904	\$147,937
Per Capita Revenues:	\$57	\$801	\$65
Per Capita Expenditures:	\$58	\$623	\$66
Revenues over/under Expenditures:	(\$2,414)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	136.46%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$156,810	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$79	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,802	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lafayette Park District		
<b>Unit Code:</b>	087/010/12	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$80,000		
<b>Equalized Assessed Valuation:</b>	\$16,429,002		
<b>Population:</b>	650		
<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 24:	\$90,832	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$140	\$367	\$54
Revenues During FY 24:	\$27,046	\$245,108	\$138,240
Expenditures During FY 24:	\$66,116	\$247,904	\$147,937
Per Capita Revenues:	\$42	\$801	\$65
Per Capita Expenditures:	\$102	\$623	\$66
Revenues over/under Expenditures:	(\$39,070)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	78.29%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$51,762	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$80	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>Lake Barrington Countryside Park District</b>		
<b>Unit Code:</b>	049/125/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$351,300		
<b>Equalized Assessed Valuation:</b>	\$321,824,433		
<b>Population:</b>	5,093		
<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 24:	<b>\$282,556</b>	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$367	\$54
Revenues During FY 24:	<b>\$106,593</b>	\$245,108	\$138,240
Expenditures During FY 24:	<b>\$61,494</b>	\$247,904	\$147,937
Per Capita Revenues:	<b>\$21</b>	\$801	\$65
Per Capita Expenditures:	<b>\$12</b>	\$623	\$66
Revenues over/under Expenditures:	<b>\$45,099</b>	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	<b>532.82%</b>	140.66%	100.86%
Ending Fund Balance for FY 24:	<b>\$327,655</b>	\$252,263	\$119,317
Per Capita Ending Fund Balance:	<b>\$64</b>	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$16,582	\$0
Total Unreserved Funds:	<b>\$327,654</b>	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$78,590	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>Lake Bluff Park District</b>
<b>Unit Code:</b>	049/080/12
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2024
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$6,367,411
<b>Equalized Assessed Valuation:</b>	\$706,677,267
<b>Population:</b>	10,678
<b>Employees:</b>	
<b>Full Time:</b>	14
<b>Part Time:</b>	219
<b>Salaries Paid:</b>	\$2,518,601

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,449,200	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$229	\$51,271	\$141
Revenues During FY 24:	\$5,924,111	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,825,841	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$555	\$51,545	\$255
Per Capita Expenditures:	\$452	\$36,731	\$221
Revenues over/under Expenditures:	\$1,098,270	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	51.32%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,476,534	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$232	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$428,989	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,768,235	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$3,512,000</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$329</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.45%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>Lamotte Park District</b>
<b>Unit Code:</b>	017/010/12
<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	5/26/2024
<b>Accounting Method:</b>	Cash
<b>Appropriation or Budget:</b>	\$104,683
<b>Equalized Assessed Valuation:</b>	\$35,547,985
<b>Population:</b>	1,233
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	
<b>Salaries Paid:</b>	\$29,200

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$131,975</b>	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$367	\$54
Revenues During FY 24:	<b>\$104,683</b>	\$245,108	\$138,240
Expenditures During FY 24:	<b>\$178,077</b>	\$247,904	\$147,937
Per Capita Revenues:	<b>\$85</b>	\$801	\$65
Per Capita Expenditures:	<b>\$144</b>	\$623	\$66
Revenues over/under Expenditures:	<b>(\$73,394)</b>	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	<b>32.90%</b>	140.66%	100.86%
Ending Fund Balance for FY 24:	<b>\$58,581</b>	\$252,263	\$119,317
Per Capita Ending Fund Balance:	<b>\$48</b>	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$16,582	\$0
Total Unreserved Funds:	<b>\$0</b>	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$78,590	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lan Oak Park District		
<b>Unit Code:</b>	016/400/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,037,677		
<b>Equalized Assessed Valuation:</b>	\$520,538,265		
<b>Population:</b>	27,713		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$729,054		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$2,125,981</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$2,310,147</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$2,163,682</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$83</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$78</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$146,465</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>105.03%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$2,272,446</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$82</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$279,091</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$2,767,076</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$2,222,520</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$80</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.43%</b>	0.52%	0.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Lanterman Park District		
<b>Unit Code:</b>	051/010/12	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$26,471		
<b>Equalized Assessed Valuation:</b>	\$19,566,905		
<b>Population:</b>	2,000		
<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 24:	\$31,177	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$16	\$367	\$54
Revenues During FY 24:	\$20,545	\$245,108	\$138,240
Expenditures During FY 24:	\$20,832	\$247,904	\$147,937
Per Capita Revenues:	\$10	\$801	\$65
Per Capita Expenditures:	\$10	\$623	\$66
Revenues over/under Expenditures:	(\$287)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	148.29%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$30,891	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$15	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$30,891	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lawrence Park District		
<b>Unit Code:</b>	051/020/12	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	6/30/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$114,180		
<b>Equalized Assessed Valuation:</b>	\$83,037,350		
<b>Population:</b>	6,501		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$6,654	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$51,692	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$8	\$367	\$54
Revenues During FY 24:	\$88,178	\$245,108	\$138,240
Expenditures During FY 24:	\$100,691	\$247,904	\$147,937
Per Capita Revenues:	\$14	\$801	\$65
Per Capita Expenditures:	\$15	\$623	\$66
Revenues over/under Expenditures:	(\$12,513)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	38.91%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$39,179	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$6	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Le Roy Park District		
<b>Unit Code:</b>	064/010/12	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$740,000		
<b>Equalized Assessed Valuation:</b>	\$105,610,398		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	81		
<b>Salaries Paid:</b>	\$346,430		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$50,508	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$10	\$367	\$54
Revenues During FY 24:	\$762,757	\$245,108	\$138,240
Expenditures During FY 24:	\$722,991	\$247,904	\$147,937
Per Capita Revenues:	\$153	\$801	\$65
Per Capita Expenditures:	\$145	\$623	\$66
Revenues over/under Expenditures:	\$39,766	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	12.49%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$90,274	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$18	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	(\$83,991)	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lemont Park District		
<b>Unit Code:</b>	016/405/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,976,035		
<b>Equalized Assessed Valuation:</b>	\$1,004,968,886		
<b>Population:</b>	22,437		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	154		
<b>Salaries Paid:</b>	\$3,178,352		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$4,759,749</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$212</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$7,522,121</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$8,421,543</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$335</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$375</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>(\$899,422)</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>45.84%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$3,860,327</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$172</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$377,199</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$4,910,142</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$963,000</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$43</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.10%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Lena Park District
<b>Unit Code:</b>	089/020/12
<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2024
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$688,265
<b>Equalized Assessed Valuation:</b>	\$125,405,130
<b>Population:</b>	2,634
<b>Employees:</b>	
<b>Full Time:</b>	3
<b>Part Time:</b>	55
<b>Salaries Paid:</b>	\$265,165

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$154,820	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$59	\$367	\$54
Revenues During FY 24:	\$567,008	\$245,108	\$138,240
Expenditures During FY 24:	\$583,918	\$247,904	\$147,937
Per Capita Revenues:	\$215	\$801	\$65
Per Capita Expenditures:	\$222	\$623	\$66
Revenues over/under Expenditures:	(\$16,910)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	23.62%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$137,910	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$52	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$137,577	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lewistown Park District		
<b>Unit Code:</b>	029/030/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,115		
<b>Equalized Assessed Valuation:</b>	\$42,575,574		
<b>Population:</b>	2,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$25,738		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$75,560	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$33	\$367	\$54
Revenues During FY 24:	\$83,973	\$245,108	\$138,240
Expenditures During FY 24:	\$68,793	\$247,904	\$147,937
Per Capita Revenues:	\$37	\$801	\$65
Per Capita Expenditures:	\$30	\$623	\$66
Revenues over/under Expenditures:	\$15,180	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	131.90%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$90,740	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$39	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lexington Park District		
<b>Unit Code:</b>	064/020/12	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	3/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$247,650		
<b>Equalized Assessed Valuation:</b>	\$112,374,533		
<b>Population:</b>	2,090		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$92,275		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$51,561	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$25	\$367	\$54
Revenues During FY 24:	\$296,852	\$245,108	\$138,240
Expenditures During FY 24:	\$319,274	\$247,904	\$147,937
Per Capita Revenues:	\$142	\$801	\$65
Per Capita Expenditures:	\$153	\$623	\$66
Revenues over/under Expenditures:	(\$22,422)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	9.13%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$29,139	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$14	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$29,139	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$42,222</b>	\$105,102	\$0
Per Capita Debt:	<b>\$20</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Limestone Park District		
<b>Unit Code:</b>	046/020/12	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$340,000		
<b>Equalized Assessed Valuation:</b>	\$163,429,764		
<b>Population:</b>	4,963		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$56,025		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$461,557	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$93	\$367	\$54
Revenues During FY 24:	\$267,953	\$245,108	\$138,240
Expenditures During FY 24:	\$210,427	\$247,904	\$147,937
Per Capita Revenues:	\$54	\$801	\$65
Per Capita Expenditures:	\$42	\$623	\$66
Revenues over/under Expenditures:	\$57,526	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	246.68%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$519,083	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$105	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$218,396	\$16,582	\$0
Total Unreserved Funds:	\$300,687	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lincoln Park District		
<b>Unit Code:</b>	054/020/12	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,527,600		
<b>Equalized Assessed Valuation:</b>	\$201,857,025		
<b>Population:</b>	13,100		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	76		
<b>Salaries Paid:</b>	\$654,526		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$471,603	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$36	\$51,271	\$141
Revenues During FY 24:	\$1,148,691	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,074,411	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$88	\$51,545	\$255
Per Capita Expenditures:	\$82	\$36,731	\$221
Revenues over/under Expenditures:	\$74,280	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	47.25%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$507,673	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$39	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$721,327	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$159,615	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$41,772</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$3</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.00%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Lindenhurst Park District		
<b>Unit Code:</b>	049/085/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,664,426		
<b>Equalized Assessed Valuation:</b>	\$417,432,094		
<b>Population:</b>	14,406		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	53		
<b>Salaries Paid:</b>	\$1,133,742		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$1,690,363</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$117</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$2,427,025</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$2,275,503</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$168</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$158</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$151,522</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>80.94%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$1,841,885</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$128</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$379,918</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$1,373,774</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$6,599,999</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$458</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.92%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Lisle Park District		
<b>Unit Code:</b>	022/130/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,896,066		
<b>Equalized Assessed Valuation:</b>	\$1,605,916,146		
<b>Population:</b>	32,000		
<b>Employees:</b>			
<b>Full Time:</b>	38		
<b>Part Time:</b>	337		
<b>Salaries Paid:</b>	\$3,785,675		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,678,166	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$146	\$51,271	\$141
Revenues During FY 24:	\$8,452,931	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$7,165,147	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$264	\$51,545	\$255
Per Capita Expenditures:	\$224	\$36,731	\$221
Revenues over/under Expenditures:	\$1,287,784	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	69.31%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$4,965,950	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$155	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,698,392	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$7,468,779	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$4,192,536</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$131</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.26%</b>	0.52%	0.25%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$4,995,221</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$156</b>	\$37	\$0
Revenues During FY 24:	<b>\$1,142,239</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$828,375</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$36</b>	\$20	\$0
Per Capita Expenses:	<b>\$26</b>	\$18	\$0
Operating Income (loss):	<b>\$313,864</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>640.90%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$5,309,085</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$166</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Litchfield Park District		
<b>Unit Code:</b>	068/010/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2024		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$455,698		
<b>Equalized Assessed Valuation:</b>	\$105,850,213		
<b>Population:</b>	6,939		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$193,088		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$510,194	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$74	\$367	\$54
Revenues During FY 24:	\$653,889	\$245,108	\$138,240
Expenditures During FY 24:	\$572,494	\$247,904	\$147,937
Per Capita Revenues:	\$94	\$801	\$65
Per Capita Expenditures:	\$83	\$623	\$66
Revenues over/under Expenditures:	\$81,395	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	103.34%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$591,589	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$85	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,713	\$78,590	\$0
Total Unrestricted Net Assets:	\$591,589	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0

# FISCAL YEAR 2024



**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>	Lockport Park District		
<b>Unit Code:</b>	099/050/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,790,400		
<b>Equalized Assessed Valuation:</b>	\$2,359,329,260		
<b>Population:</b>	59,762		
<b>Employees:</b>			
<b>Full Time:</b>		48	
<b>Part Time:</b>		448	
<b>Salaries Paid:</b>		\$6,392,037	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$15,212,590</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$255</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$18,548,152</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$17,247,646</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$310</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$289</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$1,300,506</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>95.74%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$16,513,096</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$276</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,522,641</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$12,138,385</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$4,705,000</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$79</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.20%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Lombard Park District		
<b>Unit Code:</b>	022/140/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2024		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,183,788		
<b>Equalized Assessed Valuation:</b>	\$5,796,465.051		
<b>Population:</b>	43,722		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	459		
<b>Salaries Paid:</b>	\$4,872,896		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	<b>\$9,853,380</b>	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$51,271	\$141
Revenues During FY 24:	<b>\$11,842,633</b>	\$9,012,063	\$4,656,820
Expenditures During FY 24:	<b>\$9,917,918</b>	\$7,778,547	\$4,240,103
Per Capita Revenues:	<b>\$271</b>	\$51,545	\$255
Per Capita Expenditures:	<b>\$227</b>	\$36,731	\$221
Revenues over/under Expenditures:	<b>\$1,924,715</b>	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	<b>96.57%</b>	84.69%	73.95%
Ending Fund Balance for FY 24:	<b>\$9,578,095</b>	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	<b>\$219</b>	\$66,061	\$155

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,838,372</b>	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	<b>\$8,377,710</b>	\$6,126,221	\$3,161,265

# FISCAL YEAR 2024



**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 24:	<b>\$8,409,551</b>	\$8,382,922	\$4,127,052
Per Capita Debt:	<b>\$192</b>	\$64,415	\$185
General Obligation Debt over EAV:	<b>0.02%</b>	0.52%	0.25%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$963,397	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$37	\$0
Revenues During FY 24:	<b>\$0</b>	\$443,657	\$0
Expenditures During FY 24:	<b>\$0</b>	\$404,551	\$0
Per Capita Revenues:	<b>\$0</b>	\$20	\$0
Per Capita Expenses:	<b>\$0</b>	\$18	\$0
Operating Income (loss):	<b>\$0</b>	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	59.39%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$39	\$0

# FISCAL YEAR 2024



**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>	Long Grove Park District		
<b>Unit Code:</b>	049/087/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	8/31/2024		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$339,700		
<b>Equalized Assessed Valuation:</b>	\$607,307,129		
<b>Population:</b>	8,152		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$68,012		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,272,834	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$156	\$367	\$54
Revenues During FY 24:	\$217,638	\$245,108	\$138,240
Expenditures During FY 24:	\$248,907	\$247,904	\$147,937
Per Capita Revenues:	\$27	\$801	\$65
Per Capita Expenditures:	\$31	\$623	\$66
Revenues over/under Expenditures:	(\$31,269)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	498.81%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$1,241,565	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$152	\$547	\$61

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$98,928	\$16,582	\$0
Total Unreserved Funds:	\$1,142,637	\$55,324	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

# FISCAL YEAR 2024



**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 24:	<b>\$0</b>	\$105,102	\$0
Per Capita Debt:	<b>\$0</b>	\$31	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.09%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	<b>\$0</b>	\$29,670	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$4	\$0
Revenues During FY 24:	<b>\$0</b>	\$19,663	\$0
Expenditures During FY 24:	<b>\$0</b>	\$18,042	\$0
Per Capita Revenues:	<b>\$0</b>	\$2	\$0
Per Capita Expenses:	<b>\$0</b>	\$2	\$0
Operating Income (loss):	<b>\$0</b>	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	2.06%	0.00%
Ending Retained Earnings for FY 24:	<b>\$0</b>	\$32,020	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$4	\$0