



STATE OF ILLINOIS  
COMPTROLLER

SUSANA A. MENDOZA

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.  
MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN  
THE COMPTROLLER CONNECT PROGRAM. THIS WILL  
PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY  
OF YOUR ANNUAL FINANCIAL REPORT.

FY 2023 Annual Financial Report

Special Purpose Long Form

CCIF Copy - 5/8/2024 10:15:58 AM

Unit Name : Lockport Park District

County : Will

Unit Code : 099/050/12

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the PEIN status, the Total Appropriations, and the Legal Debt Limitation of Lockport Park District as of the end of this fiscal year.

Written signature of government official  
William Riordan, Director

Please Sign :

Date :

2024-05-08 10:15:58 AM

WILLIAM RIORDAN, DIRECTOR

Unit Name : Lockport Park District

Unit Code : 099/050/12

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? Yes \_\_\_\_\_ No \_\_\_\_\_

A. Contact Person (selected or appointed official responsible for filling out this form.)	B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)	C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)
William Riordan Director 1811 S. Lawrence Avenue Lockport IL 60441 Phone: (815) 838-1183 Ext. Fax: (815) 838-4974 E-Mail: briordan@lockportpark.org	William Riordan Director 1811 S. Lawrence Avenue Lockport IL 60441 Phone: (815) 838-1183 Ext. Fax: (815) 838-4974 E-Mail: briordan@lockportpark.org	William Riordan Director 1811 S. Lawrence Avenue Lockport IL 60441 Phone: (815) 838-1183 Ext. Fax: (815) 838-4974 E-Mail: briordan@lockportpark.org
D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)	E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)	
William Riordan Director 1811 S. Lawrence Avenue Lockport IL 60441 Phone: (815) 838-1183 Ext. Fax: (815) 838-4974 E-Mail: briordan@lockportpark.org	John Wawweller Administrator 1811 S. Lawrence Avenue Lockport IL 60441 Phone: (815) 838-1183 Ext. Fax: (815) 838-1183 E-Mail: jwawweller@lockportpark.org	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Lockport Park District  
Unit Code : 099/050/12

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2023

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34 ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

P1. Has your government commenced dissolution proceedings? Yes  No  Dissolution Filing Date \_\_\_\_\_

A. Has your government implemented GASB 34 in FY 2023 reporting or in previous reporting years?  Yes  No

B. Which type of accounting system does Lockport Park District use?

- Cash - with no assets (Cash Basis)  Modified Accrual/Accrual
- Cash - with assets (Modified Cash Basis)  Combination (Explain) \_\_\_\_\_

C. Does the government have bonded debt this reporting fiscal year?  Yes  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

- G.O Bonds  Revenue Bonds  Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? Yes  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

Contractual Commitments  Other (Explain) \_\_\_\_\_

E. Does the government own or operate a public utility company? Yes  No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

- Water/Sewer  Electric/Gas/Transit  911 Telephone/Telecommunications  Other \_\_\_\_\_

F. Does the government have a pension funds or other retirement benefits this reporting fiscal year?  Yes  No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

- Illinois Municipal Retirement Fund (IMRF)  Police Pension  Fire Pension  Sheriff's Law Enforcement Personnel Plan (SLEPP)
- Other Pension  Other Post Employment Benefits (OPEB)

Unit Name : Lockport Park District

Unit Code : 099/050/12

**STEP 4: POPULATION, EAV AND EMPLOYEES**

What is the total <b>population</b> of Lockport Park District? <sup>^</sup>	59,002
What is the total <b>EAV</b> of Lockport Park District?	\$2,216,931,516
How many <b>full time employees</b> are paid?*	43
How many <b>part time employees</b> are paid?*	445
What is the <b>total salary</b> paid to all employees?	\$3,988,091

<sup>^</sup> Or provide estimated population.

\* Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	FUNDS SHOULD NOT BE LISTED HERE*	Appropriation <sup>^</sup>	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Lockport Park District		\$28,208,025		12/31	
<b>Total Appropriations</b>		\$28,208,025			

\* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

<sup>^</sup> If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Lockport Park District

Unit Code : 099/050/12

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Lockport Park District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid		\$0
Federal government payroll taxes		\$0
All other intergovernmental payments		\$0

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY 2023 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Audit Fund	\$15,700	Special Revenue Fund	12/31
Capital Projects Fund	\$130,140	Capital Projects Fund	12/31
Challenge Fitness Fund	\$1,543,821	Special Revenue Fund	12/31
Chaney Pool	\$215,694	Special Revenue Fund	12/31
Debt Service Fund	\$1,195,642	Debt Service Fund	12/31
General Fund	\$5,109,659	General Fund	12/31
Heritage Falls Waterpark	\$182,883	Special Revenue Fund	12/31
Liability Insurance Fund	\$247,998	Special Revenue Fund	12/31
Museum Fund	\$40,133	Special Revenue Fund	12/31
Pension Fund	\$784,525	Special Revenue Fund	12/31
Police Fund	\$413,559	Special Revenue Fund	12/31
Prairie Bluff Public Golf Club Fund	\$2,719,379	Special Revenue Fund	12/31
Recreation Fund	\$5,127,372	Special Revenue Fund	12/31
Special Recreation Association Fund	\$730,800	Special Revenue Fund	12/31
<b>Total Expenditures</b>	<b>\$18,457,305</b>		

B. Does Lockport Park District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes  No

Office of the Comptroller, Susana A. Mendoza  
FY 2023 AFR  
Special Purpose Form

Unit Name : Lockport Park District  
 Unit Code : 099/050/12

**STEP 9: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

**STEP 10: REPORTING**

Check any state or local entity where financial reports are filed.

STATE AGENCIES			
<input type="checkbox"/> - Board of Education		<input type="checkbox"/> - Board of Higher Education	
<input type="checkbox"/> - DCEO		<input type="checkbox"/> - Department of Insurance	
OTHER STATE OR LOCAL OFFICES			
<input checked="" type="checkbox"/> - Illinois Comptroller		<input type="checkbox"/> - Secretary of State	
<input type="checkbox"/> - General Assembly - House		<input type="checkbox"/> - General Assembly - Senate	
<input checked="" type="checkbox"/> - County Clerk		<input type="checkbox"/> - Circuit Clerk	
<input type="checkbox"/> - Governor's Office		<input type="checkbox"/> - Other - _____	

**ASSETS**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$17,085,870	\$0	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$9,947,611	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$66,829	\$0	\$0	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$67,311,728	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$94,412,038	\$0	\$0	\$0
150t	Deferred Outflow of Resources	\$1,085,190	\$0	\$0	\$0

**Liabilities**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>					
122t	All Payables	\$1,504,922	\$0	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$1,288,523	\$0	\$0	\$0
130t	Due Beyond One Year	\$4,670,897	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$7,464,342	\$0	\$0	\$0
155t	Deferred Inflow of Resources	\$9,930,376	\$0	\$0	\$0

**Net Position**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$65,166,728	\$0	\$0	\$0
148t	Net Position - Restricted	\$1,640,076	\$0	\$0	\$0
149t	Net Position - Unrestricted	\$11,295,706	\$0	\$0	\$0
146t	<b>Total Net Position</b>	\$78,102,510	\$0	\$0	\$0



**Revenues and Receipts**

Code	Enter All Amounts in Whole Numbers	Report in Whole Numbers							Discretely Presented Component Units	
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary		
<b>Local Taxes</b>										
201t	Property Tax	\$2,893,571	\$4,822,266	\$0	\$1,193,434	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>										
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$1,048,373	\$728,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$117,960	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Local Sources</b>										
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$0	\$6,686,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$110,798	\$160,849	\$1,304	\$25,415	\$0	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$40,191	\$703,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240t	<b>Total Receipts and Revenue</b>	\$4,092,933	\$13,101,593	\$119,264	\$1,218,849	\$0	\$0	\$0	\$0	\$0

Office of the Comptroller, Susana A. Mendoza  
 FY 2023 AFR  
 Special Purpose Form

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	Report in Whole Numbers							
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
251c	General Government	\$5,109,659	\$1,451,488	\$0	\$0	\$0	\$0	\$0	\$0
252c	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254c	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255c	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256c	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Culture and Recreation	\$0	\$8,666,502	\$0	\$0	\$0	\$0	\$0	\$0
258c	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259c	Debt	\$0	\$0	\$0	\$1,195,642	\$0	\$0	\$0	\$0
271c	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272c	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280c	Capital Outlay	\$0	\$1,903,874	\$130,140	\$0	\$0	\$0	\$0	\$0
260c	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270c	Total Expenditures/Expense	\$5,109,659	\$12,021,864	\$130,140	\$1,195,642	\$0	\$0	\$0	\$0

Office of the Comptroller, Susana A. Mendoza  
 FY 2023 AFR  
 Special Purpose Form

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	Report in Whole Numbers							
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	(\$1,016,726)	\$1,079,729	(\$10,876)	\$23,207	\$0	\$0	\$0	\$0
302t	Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$595,000	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	(\$1,016,726)	\$1,079,729	\$584,124	\$23,207	\$0	\$0	\$0	\$0
307t	Previous year fund balance	\$4,921,783	\$10,227,804	\$219,313	\$3,902	\$0	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$3,905,057	\$11,307,533	\$833,437	\$27,109	\$0	\$0	\$0	\$0

Office of the Comptroller, Susana A. Mendoza  
 FY 2023 AFR  
 Special Purpose Form

Statement of Indebtedness (Governmental & Proprietary combined)

Report in Whole Numbers												
Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
General Obligation Bonds	400	\$2,660,000	406	\$595,000	412	\$1,160,000	418	\$2,145,000	\$595,000	12/30/2024	4.85%	4.85%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$0	409	\$0	415	\$0	421	\$0	\$0		0.00%	0.00%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	<b>\$2,660,000</b>	<b>411</b>	<b>\$595,000</b>	<b>417</b>	<b>\$1,160,000</b>	<b>423</b>	<b>\$2,145,000</b>				

Office of the Comptroller, Susana A. Mendoza  
 FY 2023 AFR  
 Special Purpose Form

**Debt Limitations and Future Debt**

I certify that Lookport Park District does not have Legal Debt Limitation

Based on Statute

Based on Other

Total Legal Debt Limitation: \$63,736,781

Total Debt Applicable to the limit: \$0

Legal Debt Margin: \$63,736,781

Legal Debt Margin (%): 100.00%

Future Debt Service Requirements for Bonded Debt listed above

Year Ending	Principal	Interest	Total
2024	\$1,249,000	\$50,312	\$1,299,312
2025	\$905,000	\$21,086	\$926,086
2026	\$0	\$0	\$0
2027	\$0	\$0	\$0
2028	\$0	\$0	\$0
2029-2033	\$0	\$0	\$0
2034-2038	\$0	\$0	\$0
2039-2043	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 2,145,000</b>	<b>\$ 71,398</b>	<b>\$ 2,216,398</b>

Please provide a summary of the authorized debt limitations, including any statutory references.

Office of the Comptroller, Susana A. Mendoza  
 FY 2023 AFR  
 Special Purpose Form

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	INIRF			Police Pension			Fire Pension		
		2021	2022	2023	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2021	12/31/2022	12/31/2023						
500a	Reporting Date (RD)	12/31/2021	12/31/2022	12/31/2023						
500b	Measurement Date (MD)	12/31/2021	12/31/2022	12/31/2023						
501	Total Pension Liability (TPL)	\$17,297,044	\$18,048,883	\$18,334,223	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$18,682,835	\$16,280,850	\$17,699,150	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	(\$1,385,791)	\$1,768,033	\$635,073	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	108.01%	90.20%	96.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	(\$1,385,791)	\$1,768,033	\$635,073	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2021	2022	2023
500	Actuarial Valuation Date (VD)							12/31/2021	12/31/2022	12/31/2023
500a	Reporting Date (RD)							12/31/2021	12/31/2022	12/31/2023
500b	Measurement Date (MD)							12/31/2021	12/31/2022	12/31/2023
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$3,790,116	\$3,111,581	\$2,936,734
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$3,790,115	\$3,111,580	\$2,936,733
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,790,116	\$3,111,581	\$2,936,734

Capital Outlays\*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$4,446,604
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

\*This page should only be filled out if you have spent funds for capital projects or development.

†The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

‡If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

§If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Type

Explanation

Explanation or Comments

Office of the Comptroller, Susana A. Mendoza  
FY 2023 AFR  
Special Purpose Form



CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly ([www.ilga.gov/legislation/ilcs/ilcs.asp](http://www.ilga.gov/legislation/ilcs/ilcs.asp)) to view these Acts. If your government is required to submit an Annual Audit, please complete the following:

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- Individual Licensed Certified Public Accountant       Public Accounting Firm (IL License)       Professional Service Corporation (IL License)
- Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003655</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>LAUTERBACH &amp; AMEN LLP</u>	Address 2:	
Address:	<u>668 N. River Road</u>	State:	<u>IL</u>
City:	<u>NAPERVILLE</u>	Fax:	<u>6301932516</u>
Phone:	<u>6303931483</u>	Ext.:	
Last Name:	<u>Amen</u>	First Name:	<u>Ron</u>
Phone:	<u>6303931483</u>	Ext.:	
		Title:	<u>Partner</u>
		E-Mail:	<u>ramen@lauterbachamen.com</u>

Office of the Comptroller, Susana A. Mendoza  
FY 2023 AFR  
Special Purpose Form

**Critical**

Reminder: Email Validation Required

**Non-Critical**

Record Explanation for OTHER amounts

Office of the Comptroller, Susana A. Mendoza  
FY 2023 AFR  
Special Purpose Form