



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

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		<b>C. Chief Financial Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
William	Riordan	Jeff	Rigoni	Nathan	Krusinski
Director		President		Fin. Officer	
1811 S. Lawrence Avenue		1811 S. Lawrence Avenue		1811 S. Lawrence Avenue	
Lockport		Lockport		Lockport	
IL 60441		IL 60441		IL 60441	
Phone: (815) 838-1183 Ext.		Phone: (815) 838-1183 Ext.		Phone: (815) 838-1183 Ext.	
Fax: (815) 838-4974		Fax: (815) 838-4974		Fax: (815) 838-4974	
E-Mail: briordan@lockportpark.org		E-Mail: Jrigone@lockportpark.org		E-Mail: nkrusinski@lockportpark.org	
<b>D. Purchasing Agent</b> (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.)		<b>E. FOIA Officer</b> (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	William	Riordan		
Director		Director			
1811 S. Lawrence Avenue		1811 S. Lawrence Avenue			
Lockport		Lockport			
IL 60441		IL 60441			
Phone: (815) 838-1183 Ext.		Phone: (815) 838-1183 Ext.			
Fax: (815) 838-4974		Fax: (815) 838-4974			
E-Mail: briordan@lockportpark.org		E-Mail: briordan@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.



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

What is the total <b>population</b> of Lockport Park District?^	59,762
What is the total <b>EAV</b> of Lockport Park District?	\$2,359,329,260
How many <b>full time employees</b> are paid?*	48
How many <b>part time employees</b> are paid?*	448
What is the <b>total salary</b> paid to all employees?	\$6,392,037

^ 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 <b>FUNDS SHOULD NOT BE LISTED HERE*</b>	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Lockport Park District	\$29,790,400		12/31	
<b>Total Appropriations</b>	\$29,790,400			

\* 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.

^ 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 2024 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	\$18,025	Special Revenue Fund	12/31
Capital Projects Fund	\$2,512,702	Capital Projects Fund	12/31
Challenge Fitness Fund	\$1,567,940	Special Revenue Fund	12/31
Chaney Pool	\$215,067	Special Revenue Fund	12/31
Debt Service Fund	\$1,297,287	Debt Service Fund	12/31
General Fund	\$3,801,717	General Fund	12/31
Heritage Falls Waterpark	\$483,901	Special Revenue Fund	12/31
Liability Insurance Fund	\$295,322	Special Revenue Fund	12/31
Museum Fund	\$25,029	Special Revenue Fund	12/31
Pension Fund	\$752,007	Special Revenue Fund	12/31
Police Fund	\$688,855	Special Revenue Fund	12/31
Prarie Bluff Public Golf Club Fund	\$3,017,546	Special Revenue Fund	12/31
Recreation Fund	\$5,818,967	Special Revenue Fund	12/31
Special Recreation Association Fund	\$563,270	Special Revenue Fund	12/31
<b>Total Expenditures</b>	\$21,057,635		

**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    X No

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**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	
___ - Board of Education	___ - Board of Higher Education
___ - DCEO	___ - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<u>X</u> - Illinois Comptroller	___ - Secretary of State
___ - General Assembly - House	___ - General Assembly - Senate
<u>X</u> - County Clerk	___ - Circuit Clerk
___ - Governor's Office	___ - 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	\$20,423,852	\$0	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$10,552,502	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$74,071	\$0	\$0	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$70,462,959	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	<b>Total Assets</b>	\$101,513,384	\$0	\$0	\$0
150t	Deferred Outflow of Resources	\$758,783	\$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	\$1,510,865	\$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	\$1,267,825	\$0	\$0	\$0
130t	Due Beyond One Year	\$7,058,302	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$9,836,992	\$0	\$0	\$0
155t	Deferred Inflow of Resources	\$10,331,573	\$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	\$68,442,576	\$0	\$0	\$0
148t	Net Position - Restricted	\$1,522,641	\$0	\$0	\$0
149t	Net Position - Unrestricted	\$12,138,385	\$0	\$0	\$0
146t	<b>Total Net Position</b>	\$82,103,602	\$0	\$0	\$0

**Revenues and Receipts**

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<b>Local Taxes</b>		<b>Report In Whole Numbers</b>							
201t	Property Tax	\$3,112,454	\$5,093,883	\$0	\$1,297,010	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$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
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$625,754	\$417,169	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$776,200	\$0	\$0	\$0	\$0	\$0
<b>Other Local Sources</b>									
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$0	\$7,950,368	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$190,424	\$348,853	\$28	\$16,975	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$79,188	\$730,059	\$0	\$0	\$0	\$0	\$0	\$0
240t	<b>Total Receipts and Revenue</b>	<b>\$4,007,820</b>	<b>\$14,540,332</b>	<b>\$776,228</b>	<b>\$1,313,985</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
251t	General Government	\$3,801,717	\$1,479,438	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$0	\$9,263,028	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$52,800	\$1,297,287	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$2,703,463	\$2,459,902	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$3,801,717	\$13,445,929	\$2,512,702	\$1,297,287	\$0	\$0	\$0	\$0

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**Fund Balances and Other Financing Sources (Uses)**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>301t</b>	<b>Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)</b>	\$206,103	\$1,094,403	(\$1,736,474)	\$16,698	\$0	\$0	\$0	\$0
<b>302t</b>	Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>303t</b>	Operating transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>304t</b>	Bond proceeds	\$0	\$0	\$3,800,000	\$0	\$0	\$0	\$0	\$0
<b>305t</b>	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>306t</b>	<b>Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)</b>	\$206,103	\$1,094,403	\$2,063,526	\$16,698	\$0	\$0	\$0	\$0
<b>307t</b>	Previous year fund balance	\$3,905,057	\$11,307,533	\$833,437	\$27,109	\$0	\$0	\$0	\$0
<b>308t</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>310t</b>	<b>Current Year Ending Fund Balance (306t + 307t + 308t)</b>	\$4,111,160	\$12,401,936	\$2,896,963	\$43,807	\$0	\$0	\$0	\$0

**Statement of Indebtedness (Governmental & Proprietary combined)**

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges-Lowest</b>	<b>Interest Rate Ranges-Highest</b>
<b>Report In Whole Numbers</b>												
<b>General Obligation Bonds</b>	<b>400</b>	\$2,145,000	<b>406</b>	\$3,800,000	<b>412</b>	\$1,240,000	<b>418</b>	\$4,705,000	\$0		0.00%	0.00%
<b>Revenue Bonds</b>	<b>401</b>	\$0	<b>407</b>	\$0	<b>413</b>	\$0	<b>419</b>	\$0	\$0		0.00%	0.00%
<b>Alternate Revenue Bonds</b>	<b>402</b>	\$0	<b>408</b>	\$0	<b>414</b>	\$0	<b>420</b>	\$0	\$0		0.00%	0.00%
<b>Contractual Commitments</b>	<b>403</b>	\$0	<b>409</b>	\$0	<b>415</b>	\$0	<b>421</b>	\$0	\$0		0.00%	0.00%
<b>Other (Explain)</b>	<b>404</b>	\$0	<b>410</b>	\$0	<b>416</b>	\$0	<b>422</b>	\$0	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	\$2,145,000	<b>411</b>	\$3,800,000	<b>417</b>	\$1,240,000	<b>423</b>	\$4,705,000				

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**Debt Limitations and Future Debt**

\_\_\_ I certify that Lockport Park District does not have Legal Debt Limitation

\_\_\_ Based on Statute

\_\_\_ Based on Other

Total Legal Debt Limitation: \$67,830,716

Total Debt Applicable to the limit: \$4,705,000

Legal Debt Margin: \$63,125,716

Legal Debt Margin (%): 93.06%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2025	\$1,165,000	\$175,908	\$1,340,908
2026	\$1,235,000	\$136,998	\$1,371,998
2027	\$1,305,000	\$89,204	\$1,394,204
2028	\$1,000,000	\$38,700	\$1,038,700
2029	\$0	\$0	\$0
2030-2034	\$0	\$0	\$0
2035-2039	\$0	\$0	\$0
2040-2044	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 4,705,000</b>	<b>\$ 440,810</b>	<b>\$ 5,145,810</b>

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

**Pension Funds / Retirement Benefits**

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2022	2023	2024	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2022	12/31/2023	12/31/2024						
500a	Reporting Date (RD)	12/31/2022	12/31/2023	12/31/2024						
500b	Measurement Date (MD)	12/31/2022	12/31/2023	12/31/2024						
501	Total Pension Liability (TPL)	\$18,048,883	\$18,334,223	\$19,288,774	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$16,280,850	\$17,699,150	\$18,850,312	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$1,768,033	\$635,073	\$438,462	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	90.20%	96.53%	97.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	\$1,768,033	\$635,073	\$438,462	\$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	2022	2023	2024
500	Actuarial Valuation Date (VD)							12/31/2022	12/31/2023	12/31/2024
500a	Reporting Date (RD)							12/31/2022	12/31/2023	12/31/2024
500b	Measurement Date (MD)							12/31/2022	12/31/2023	12/31/2024
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$3,111,581	\$2,936,734	\$2,953,489
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	\$3,111,580	\$2,936,733	\$2,953,488
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	\$3,111,581	\$2,936,734	\$2,953,489

**Capital Outlay\***

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$5,378,989
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.

**Explanation or Comments**

**Type**

**Explanation**

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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) 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:	<u>668 N. River Road</u>	Address 2:	_____
City:	<u>NAPERVILLE</u>	State:	<u>IL</u> ZIP: <u>60563</u>
Phone:	<u>6303931483</u> Ext. _____	Fax:	<u>6303932516</u> E-Mail: <u>ramen@lauterbachamen.com</u>
Last Name:	<u>Amen</u> First Name: <u>Ron</u> Title: <u>Partner</u>		
Phone:	<u>6303931483</u> Ext. _____	E-Mail:	<u>ramen@lauterbachamen.com</u>

**Non-Critical**

Record Explanation for OTHER amounts
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