

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Addison Park District		
Unit Code:	022/010/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,930,297		
Equalized Assessed Valuation:	\$1,141,051,608		
Population:	36,000		
Employees:			
Full Time:	24		
Part Time:	125		
Salaries Paid:	\$2,270,401		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,806,435	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$50	\$129	\$90
Revenue Collected During FY 18:	\$5,949,814	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,166,820	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$165	\$246	\$181
Per Capita Expenditures:	\$144	\$231	\$163
Revenues over (under) Expenditures:	\$782,994	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	44.99%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,324,544	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$65	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,223,826	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,488,006	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$15,476,722	\$8,443,445	\$4,438,745
Per Capita Debt:	\$430	\$293	\$221
General Obligation Debt over EAV:	1.36%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Albion Park District		
Unit Code:	024/010/12	County:	Edwards
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,000		
Equalized Assessed Valuation:	\$26,150,449		
Population:	1,918		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$12,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,363	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$96	\$66	\$31
Revenue Collected During FY 18:	\$67,260	\$206,561	\$112,583
Expenditures During FY 18:	\$73,807	\$211,382	\$114,500
Per Capita Revenue:	\$35	\$74	\$45
Per Capita Expenditures:	\$38	\$74	\$46
Revenues over (under) Expenditures:	-\$6,547	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	239.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$176,816	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$92	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Aledo Park District		
Unit Code:	066/010/12	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$163,300		
Equalized Assessed Valuation:	\$42,649,229		
Population:	3,300		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$22,402		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$77,090	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$23	\$66	\$31
Revenue Collected During FY 18:	\$155,513	\$206,561	\$112,583
Expenditures During FY 18:	\$188,419	\$211,382	\$114,500
Per Capita Revenue:	\$47	\$74	\$45
Per Capita Expenditures:	\$57	\$74	\$46
Revenues over (under) Expenditures:	-\$32,906	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-58.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$109,997	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$33	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	-\$109,997	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$136,751	\$214,104	\$
Per Capita Debt:	\$41	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Allin Township Park District		
Unit Code:	064/001/12	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$139,800		
Equalized Assessed Valuation:	\$23,630,035		
Population:	989		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$22,326		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,399	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$69	\$66	\$31
Revenue Collected During FY 18:	\$84,037	\$206,561	\$112,583
Expenditures During FY 18:	\$66,476	\$211,382	\$114,500
Per Capita Revenue:	\$85	\$74	\$45
Per Capita Expenditures:	\$67	\$74	\$46
Revenues over (under) Expenditures:	\$17,561	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	129.31%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$85,960	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$87	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Alsip Park District		
Unit Code:	016/010/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,359,789		
Equalized Assessed Valuation:	\$589,692,780		
Population:	19,346		
Employees:			
Full Time:	20		
Part Time:	200		
Salaries Paid:	\$1,675,143		

Blended Component Units
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$961,278	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$50	\$129	\$90
Revenue Collected During FY 18:	\$2,812,350	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,695,891	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$145	\$246	\$181
Per Capita Expenditures:	\$139	\$231	\$163
Revenues over (under) Expenditures:	\$116,459	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	39.98%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,077,737	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$56	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$592,220	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,965,779	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,310,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$119	\$293	\$221
General Obligation Debt over EAV:	0.39%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,057,887	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$106	\$42	\$
Revenue Collected During FY 18:	\$932,757	\$567,033	\$
Expenditures During FY 18:	\$1,096,134	\$577,620	\$
Per Capita Revenue:	\$48	\$22	\$
Per Capita Expenditures:	\$57	\$22	\$
Operating Income (loss):	-\$163,377	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	172.84%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,894,510	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$98	\$42	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Arlington Heights Park District		
Unit Code:	016/020/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,077,905		
Equalized Assessed Valuation:	\$2,827,099,756		
Population:	75,101		
Employees:			
Full Time:	94		
Part Time:	868		
Salaries Paid:	\$10,552,055		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,908,805	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$225	\$129	\$90
Revenue Collected During FY 18:	\$22,469,481	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$20,224,256	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$299	\$246	\$181
Per Capita Expenditures:	\$269	\$231	\$163
Revenues over (under) Expenditures:	\$2,245,225	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	93.27%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$18,864,030	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$251	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,379,815	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$7,979,908	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$24,740,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$329	\$293	\$221
General Obligation Debt over EAV:	0.40%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Armington Community Park District	
Unit Code:	090/005/12	County: Tazewell
Fiscal Year End:	4/30/2018	
Accounting Method:	Cash	
Appropriation or Budget:	\$72,727	
Equalized Assessed Valuation:	\$18,976,722	
Population:	500	
Employees:		
Full Time:		
Part Time:		
Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,609	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$51	\$66	\$31
Revenue Collected During FY 18:	\$44,566	\$206,561	\$112,583
Expenditures During FY 18:	\$30,792	\$211,382	\$114,500
Per Capita Revenue:	\$89	\$74	\$45
Per Capita Expenditures:	\$62	\$74	\$46
Revenues over (under) Expenditures:	\$13,774	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	127.90%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$39,383	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$79	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Arthur Park District		
Unit Code:	021/010/12	County:	Douglas
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$396,850		
Equalized Assessed Valuation:	\$119,416,862		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$67,368		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,681	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$229,451	\$206,561	\$112,583
Expenditures During FY 18:	\$253,340	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$51	\$74	\$46
Revenues over (under) Expenditures:	-\$23,889	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	8.21%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$20,792	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$4	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$20,792	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Astoria Park District		
Unit Code:	029/005/12	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,250		
Equalized Assessed Valuation:	\$6,880,216		
Population:	1,200		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,431	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$6	\$66	\$31
Revenue Collected During FY 18:	\$10,360	\$206,561	\$112,583
Expenditures During FY 18:	\$12,815	\$211,382	\$114,500
Per Capita Revenue:	\$9	\$74	\$45
Per Capita Expenditures:	\$11	\$74	\$46
Revenues over (under) Expenditures:	-\$2,455	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	38.83%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$4,976	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$4	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Atlanta Memorial Park District		
Unit Code:	054/010/12	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$59,215		
Equalized Assessed Valuation:	\$39,810,942		
Population:	1,629		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$14,248	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,153	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$27	\$66	\$31
Revenue Collected During FY 18:	\$57,487	\$206,561	\$112,583
Expenditures During FY 18:	\$42,555	\$211,382	\$114,500
Per Capita Revenue:	\$35	\$74	\$45
Per Capita Expenditures:	\$26	\$74	\$46
Revenues over (under) Expenditures:	\$14,932	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	138.84%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$59,085	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$36	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$59,085	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Aviston Park District		
Unit Code:	014/015/12	County:	Clinton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$64,341		
Equalized Assessed Valuation:	\$54,000,000		
Population:	2,200		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,870	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$12	\$66	\$31
Revenue Collected During FY 18:	\$71,159	\$206,561	\$112,583
Expenditures During FY 18:	\$64,341	\$211,382	\$114,500
Per Capita Revenue:	\$32	\$74	\$45
Per Capita Expenditures:	\$29	\$74	\$46
Revenues over (under) Expenditures:	\$6,818	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	50.80%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$32,688	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$15	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bailey Park District		
Unit Code:	001/005/12	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,500		
Equalized Assessed Valuation:	\$11,048,949		
Population:	1,244		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,421	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$22	\$66	\$31
Revenue Collected During FY 18:	\$18,194	\$206,561	\$112,583
Expenditures During FY 18:	\$14,747	\$211,382	\$114,500
Per Capita Revenue:	\$15	\$74	\$45
Per Capita Expenditures:	\$12	\$74	\$46
Revenues over (under) Expenditures:	\$3,447	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	209.32%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$30,868	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Barrington Park District		
Unit Code:	049/010/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,515,379		
Equalized Assessed Valuation:	\$701,861,089		
Population:	10,327		
Employees:			
Full Time:	15		
Part Time:	211		
Salaries Paid:	\$2,440,482		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,291,994	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$319	\$129	\$90
Revenue Collected During FY 18:	\$5,934,311	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,056,262	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$575	\$246	\$181
Per Capita Expenditures:	\$490	\$231	\$163
Revenues over (under) Expenditures:	\$878,049	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	72.58%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,670,043	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$355	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$358,861	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,205,565	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$16,252,500	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,574	\$293	\$221
General Obligation Debt over EAV:	2.25%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Barrington Hills Park District		
Unit Code:	016/025/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$372,550		
Equalized Assessed Valuation:	\$439,780,588		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$90,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,601	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$38	\$66	\$31
Revenue Collected During FY 18:	\$224,365	\$206,561	\$112,583
Expenditures During FY 18:	\$189,590	\$211,382	\$114,500
Per Capita Revenue:	\$45	\$74	\$45
Per Capita Expenditures:	\$38	\$74	\$46
Revenues over (under) Expenditures:	\$34,775	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	117.29%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$222,376	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$44	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$222,376	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bartlett Park District		
Unit Code:	016/030/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,600,152		
Equalized Assessed Valuation:	\$1,123,556,179		
Population:	41,208		
Employees:			
Full Time:	55		
Part Time:	684		
Salaries Paid:	\$4,800,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,437,484	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$35	\$129	\$90
Revenue Collected During FY 18:	\$11,070,341	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$10,107,183	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$269	\$246	\$181
Per Capita Expenditures:	\$245	\$231	\$163
Revenues over (under) Expenditures:	\$963,158	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	20.51%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,072,522	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$50	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$482,640	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,190,518	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$23,038,904	\$8,443,445	\$4,438,745
Per Capita Debt:	\$559	\$293	\$221
General Obligation Debt over EAV:	2.05%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Batavia Park District		
Unit Code:	045/010/12	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,034,139		
Equalized Assessed Valuation:	\$1,029,664,423		
Population:	26,045		
Employees:			
Full Time:		35	
Part Time:		324	
Salaries Paid:		\$2,951,449	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,873,508	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$187	\$129	\$90
Revenue Collected During FY 18:	\$7,603,172	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,277,947	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$292	\$246	\$181
Per Capita Expenditures:	\$241	\$231	\$163
Revenues over (under) Expenditures:	\$1,325,225	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	86.79%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,448,733	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$209	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,065,927	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$4,337,303	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$654,005	\$8,443,445	\$4,438,745
Per Capita Debt:	\$25	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Beardstown Park District		
Unit Code:	009/010/12	County:	Cass
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$985,335		
Equalized Assessed Valuation:	\$63,760,023		
Population:	7,540		
Employees:			
Full Time:		3	
Part Time:		32	
Salaries Paid:	\$189,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$593,815	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$1,730,353	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$435,522	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$229	\$246	\$181
Per Capita Expenditures:	\$58	\$231	\$163
Revenues over (under) Expenditures:	\$1,294,831	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	454.32%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,978,646	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$262	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$235,179	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,726,554	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,200,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$159	\$293	\$221
General Obligation Debt over EAV:	0.14%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Belvidere Park District		
Unit Code:	004/010/12	County:	Boone
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,184,067		
Equalized Assessed Valuation:	\$612,647,631		
Population:	32,342		
Employees:			
Full Time:	19		
Part Time:	232		
Salaries Paid:	\$1,900,092		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,086,505	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$65	\$129	\$90
Revenue Collected During FY 18:	\$3,675,487	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,525,094	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$114	\$246	\$181
Per Capita Expenditures:	\$109	\$231	\$163
Revenues over (under) Expenditures:	\$150,393	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	63.46%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,236,898	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,322,278	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,037,580	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$9,033,891	\$8,443,445	\$4,438,745
Per Capita Debt:	\$279	\$293	\$221
General Obligation Debt over EAV:	0.34%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bensenville Park District		
Unit Code:	022/020/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,078,311		
Equalized Assessed Valuation:	\$769,321,249		
Population:	24,000		
Employees:			
Full Time:	33		
Part Time:	136		
Salaries Paid:	\$2,995,285		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,930,667	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$164	\$129	\$90
Revenue Collected During FY 18:	\$4,159,754	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,704,019	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$173	\$246	\$181
Per Capita Expenditures:	\$154	\$231	\$163
Revenues over (under) Expenditures:	\$455,735	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	115.51%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,278,476	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$178	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,615,815	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$6,456,830	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,897,587	\$8,443,445	\$4,438,745
Per Capita Debt:	\$329	\$293	\$221
General Obligation Debt over EAV:	0.31%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$3,157,683	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$132	\$42	\$
Revenue Collected During FY 18:	\$3,304,846	\$567,033	\$
Expenditures During FY 18:	\$3,830,781	\$577,620	\$
Per Capita Revenue:	\$138	\$22	\$
Per Capita Expenditures:	\$160	\$22	\$
Operating Income (loss):	-\$525,935	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	-98.56%	57.55%	0.00%
Ending Retained Earnings for FY 17:	-\$3,775,692	\$1,200,794	\$
Per Capita Ending Retained Earnings:	-\$157	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Benton Park District		
Unit Code:	028/010/12	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$523,337		
Equalized Assessed Valuation:	\$108,431,471		
Population:	6,900		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$140,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,726	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$18	\$66	\$31
Revenue Collected During FY 18:	\$324,726	\$206,561	\$112,583
Expenditures During FY 18:	\$275,510	\$211,382	\$114,500
Per Capita Revenue:	\$47	\$74	\$45
Per Capita Expenditures:	\$40	\$74	\$46
Revenues over (under) Expenditures:	\$49,216	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	63.13%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$173,942	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$98,069	\$12,353	\$
Total Unreserved Funds:	\$75,872	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$492,142	\$214,104	\$
Per Capita Debt:	\$71	\$50	\$
General Obligation Debt over EAV:	0.43%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Berkeley Park District		
Unit Code:	016/050/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$825,729		
Equalized Assessed Valuation:	\$75,367,647		
Population:	5,125		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$37,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$370,702	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$72	\$66	\$31
Revenue Collected During FY 18:	\$202,458	\$206,561	\$112,583
Expenditures During FY 18:	\$207,216	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$40	\$74	\$46
Revenues over (under) Expenditures:	-\$4,758	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	176.60%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$365,944	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$71	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,900	\$70,086	\$
Total Unrestricted Net Assets:	\$250,973	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$52,388	\$214,104	\$
Per Capita Debt:	\$10	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Berwyn Park District		
Unit Code:	016/060/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,649,365		
Equalized Assessed Valuation:	\$396,524,941		
Population:	37,000		
Employees:			
Full Time:	11		
Part Time:	71		
Salaries Paid:	\$931,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$599,913	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$16	\$129	\$90
Revenue Collected During FY 18:	\$2,069,816	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,103,305	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$56	\$246	\$181
Per Capita Expenditures:	\$57	\$231	\$163
Revenues over (under) Expenditures:	-\$33,489	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	26.93%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$566,424	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$15	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$511,861	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$220,133	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,874,126	\$8,443,445	\$4,438,745
Per Capita Debt:	\$51	\$293	\$221
General Obligation Debt over EAV:	0.47%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Big Rock Park District														
Unit Code:	045/015/12	County:	Kane												
Fiscal Year End:	5/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$100,000														
Equalized Assessed Valuation:	\$69,200,151														
Population:	1,900														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,944	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$77,249	\$206,561	\$112,583
Expenditures During FY 18:	\$77,673	\$211,382	\$114,500
Per Capita Revenue:	\$41	\$74	\$45
Per Capita Expenditures:	\$41	\$74	\$46
Revenues over (under) Expenditures:	-\$424	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	85.64%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$66,520	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$35	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Black Hawk Park District		
Unit Code:	043/010/12	County:	Jo Daviess
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,550		
Equalized Assessed Valuation:	\$30,025,952		
Population:	1,332		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$17,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,585	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$5	\$66	\$31
Revenue Collected During FY 18:	\$75,254	\$206,561	\$112,583
Expenditures During FY 18:	\$69,005	\$211,382	\$114,500
Per Capita Revenue:	\$56	\$74	\$45
Per Capita Expenditures:	\$52	\$74	\$46
Revenues over (under) Expenditures:	\$6,249	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	18.60%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$12,834	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$10	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Blandinsville Park District		
Unit Code:	062/010/12	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,150		
Equalized Assessed Valuation:	\$5,313,367		
Population:	750		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,351	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$15	\$66	\$31
Revenue Collected During FY 18:	\$9,056	\$206,561	\$112,583
Expenditures During FY 18:	\$10,363	\$211,382	\$114,500
Per Capita Revenue:	\$12	\$74	\$45
Per Capita Expenditures:	\$14	\$74	\$46
Revenues over (under) Expenditures:	-\$1,307	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	96.92%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$10,044	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bloomington Park District		
Unit Code:	022/030/12	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,461,812		
Equalized Assessed Valuation:	\$978,633,733		
Population:	22,016		
Employees:			
Full Time:	19		
Part Time:	160		
Salaries Paid:	\$2,012,722		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,675,198	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$167	\$129	\$90
Revenue Collected During FY 18:	\$4,775,606	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,134,136	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$217	\$246	\$181
Per Capita Expenditures:	\$188	\$231	\$163
Revenues over (under) Expenditures:	\$641,470	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	85.36%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,529,061	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$160	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,270	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,571,467	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$14,367,993	\$8,443,445	\$4,438,745
Per Capita Debt:	\$653	\$293	\$221
General Obligation Debt over EAV:	1.47%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Blue Island Park District		
Unit Code:	016/070/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,729,443		
Equalized Assessed Valuation:	\$220,674,780		
Population:	23,401		
Employees:			
Full Time:	23		
Part Time:			
Salaries Paid:	\$724,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,007,854	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$86	\$129	\$90
Revenue Collected During FY 18:	\$1,524,554	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,461,671	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$65	\$246	\$181
Per Capita Expenditures:	\$62	\$231	\$163
Revenues over (under) Expenditures:	\$62,883	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	141.67%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,070,737	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$88	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$381,415	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,267,897	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$157,495	\$8,443,445	\$4,438,745
Per Capita Debt:	\$7	\$293	\$221
General Obligation Debt over EAV:	0.07%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Blue Mound Park District		
Unit Code:	055/025/12	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,500		
Equalized Assessed Valuation:	\$12,599,467		
Population:	1,137		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$10,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,300	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$46,042	\$206,561	\$112,583
Expenditures During FY 18:	\$36,003	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	\$10,039	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	87.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$31,339	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$28	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,310	\$12,353	\$
Total Unreserved Funds:	\$24,029	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bolingbrook Park District		
Unit Code:	099/010/12	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,599,384		
Equalized Assessed Valuation:	\$2,046,521,064		
Population:	76,437		
Employees:			
Full Time:	71		
Part Time:	778		
Salaries Paid:	\$6,876,609		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,087,259	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$67	\$129	\$90
Revenue Collected During FY 18:	\$17,181,673	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$16,511,446	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$225	\$246	\$181
Per Capita Expenditures:	\$216	\$231	\$163
Revenues over (under) Expenditures:	\$670,227	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	31.54%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,207,077	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$68	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,201,478	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,296,616	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$22,913,427	\$8,443,445	\$4,438,745
Per Capita Debt:	\$300	\$293	\$221
General Obligation Debt over EAV:	0.70%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bourbonnais Park District		
Unit Code:	046/005/12	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,505,326		
Equalized Assessed Valuation:	\$718,986,892		
Population:	40,137		
Employees:			
Full Time:	17		
Part Time:	58		
Salaries Paid:	\$1,281,292		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$534,610	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$13	\$129	\$90
Revenue Collected During FY 18:	\$3,349,476	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,316,913	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$83	\$246	\$181
Per Capita Expenditures:	\$108	\$231	\$163
Revenues over (under) Expenditures:	-\$967,437	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	15.95%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$688,342	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$17	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,217,634	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$761,877	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,448,537	\$8,443,445	\$4,438,745
Per Capita Debt:	\$86	\$293	\$221
General Obligation Debt over EAV:	0.46%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bradford Park District		
Unit Code:	087/020/12	County:	Stark
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,000		
Equalized Assessed Valuation:	\$5,219,831		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,056	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$93	\$66	\$31
Revenue Collected During FY 18:	\$13,364	\$206,561	\$112,583
Expenditures During FY 18:	\$6,611	\$211,382	\$114,500
Per Capita Revenue:	\$19	\$74	\$45
Per Capita Expenditures:	\$9	\$74	\$46
Revenues over (under) Expenditures:	\$6,753	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	1086.20%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$71,809	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$103	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Braidwood Park District		
Unit Code:	099/012/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$344,900		
Equalized Assessed Valuation:	\$122,138,687		
Population:	6,164		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$24,329		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,997	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$27	\$66	\$31
Revenue Collected During FY 18:	\$129,944	\$206,561	\$112,583
Expenditures During FY 18:	\$100,721	\$211,382	\$114,500
Per Capita Revenue:	\$21	\$74	\$45
Per Capita Expenditures:	\$16	\$74	\$46
Revenues over (under) Expenditures:	\$29,223	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	193.82%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$195,220	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$32	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,365	\$70,086	\$
Total Unrestricted Net Assets:	\$134,859	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$372,000	\$214,104	\$
Per Capita Debt:	\$60	\$50	\$
General Obligation Debt over EAV:	0.30%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bridgeview Park District		
Unit Code:	016/080/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,004,492		
Equalized Assessed Valuation:	\$332,686,904		
Population:	16,248		
Employees:			
Full Time:	12		
Part Time:	20		
Salaries Paid:	\$384,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$363,570	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$22	\$66	\$31
Revenue Collected During FY 18:	\$804,899	\$206,561	\$112,583
Expenditures During FY 18:	\$848,776	\$211,382	\$114,500
Per Capita Revenue:	\$50	\$74	\$45
Per Capita Expenditures:	\$52	\$74	\$46
Revenues over (under) Expenditures:	-\$43,877	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-79.50%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$674,780	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$42	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,536	\$70,086	\$
Total Unrestricted Net Assets:	\$1,596,132	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$6,737,278	\$214,104	\$
Per Capita Debt:	\$415	\$50	\$
General Obligation Debt over EAV:	1.08%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$470.788	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$29	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$31.406	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$2	\$2	\$
Operating Income (loss):	-\$31.406	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Broadview Park District		
Unit Code:	016/090/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,817,985		
Equalized Assessed Valuation:	\$250,394,398		
Population:	7,971		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$473,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$334,938	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$42	\$129	\$90
Revenue Collected During FY 18:	\$1,272,307	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,151,458	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$160	\$246	\$181
Per Capita Expenditures:	\$144	\$231	\$163
Revenues over (under) Expenditures:	\$120,849	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	39.58%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$455,787	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$57	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,975	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,532,686	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$517,695	\$8,443,445	\$4,438,745
Per Capita Debt:	\$65	\$293	\$221
General Obligation Debt over EAV:	0.21%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Brookeridge Park District		
Unit Code:	022/025/12	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,923		
Equalized Assessed Valuation:	\$64,706,574		
Population:	1,100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,751	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$39	\$66	\$31
Revenue Collected During FY 18:	\$28,923	\$206,561	\$112,583
Expenditures During FY 18:	\$23,877	\$211,382	\$114,500
Per Capita Revenue:	\$26	\$74	\$45
Per Capita Expenditures:	\$22	\$74	\$46
Revenues over (under) Expenditures:	\$5,046	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	200.18%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$47,797	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$43	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Buffalo Grove Park District		
Unit Code:	016/100/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,738,387		
Equalized Assessed Valuation:	\$1,638,050,751		
Population:	41,226		
Employees:			
Full Time:	60		
Part Time:	690		
Salaries Paid:	\$6,978,523		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,765,310	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$188	\$129	\$90
Revenue Collected During FY 18:	\$12,995,686	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$11,574,976	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$315	\$246	\$181
Per Capita Expenditures:	\$281	\$231	\$163
Revenues over (under) Expenditures:	\$1,420,710	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	67.47%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,809,910	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$189	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$735,659	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,245,791	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$20,747,698	\$8,443,445	\$4,438,745
Per Capita Debt:	\$503	\$293	\$221
General Obligation Debt over EAV:	0.59%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,098,709	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$27	\$42	\$
Revenue Collected During FY 18:	\$3,013,353	\$567,033	\$
Expenditures During FY 18:	\$2,970,264	\$577,620	\$
Per Capita Revenue:	\$73	\$22	\$
Per Capita Expenditures:	\$72	\$22	\$
Operating Income (loss):	\$43,089	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	65.10%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,933,546	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$47	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burbank Park District		
Unit Code:	016/730/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,737,040		
Equalized Assessed Valuation:	\$535,782,852		
Population:	28,886		
Employees:			
Full Time:	9		
Part Time:	34		
Salaries Paid:	\$1,429,973		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,657,195	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$57	\$129	\$90
Revenue Collected During FY 18:	\$2,803,696	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,738,622	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$97	\$246	\$181
Per Capita Expenditures:	\$95	\$231	\$163
Revenues over (under) Expenditures:	\$65,074	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	62.89%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,722,269	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$60	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$956,139	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,585,695	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$6,500,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$225	\$293	\$221
General Obligation Debt over EAV:	1.21%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burlington Twp Park District		
Unit Code:	045/030/12	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,451		
Equalized Assessed Valuation:	\$66,806,385		
Population:	1,921		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$14,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,110	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$43	\$66	\$31
Revenue Collected During FY 18:	\$49,451	\$206,561	\$112,583
Expenditures During FY 18:	\$45,430	\$211,382	\$114,500
Per Capita Revenue:	\$26	\$74	\$45
Per Capita Expenditures:	\$24	\$74	\$46
Revenues over (under) Expenditures:	\$4,021	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	191.79%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$87,131	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Burr Ridge Park District		
Unit Code:	022/035/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,932,489		
Equalized Assessed Valuation:	\$712,939,246		
Population:	10,800		
Employees:			
Full Time:	4		
Part Time:	60		
Salaries Paid:	\$1,032,347		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,727,613	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$160	\$129	\$90
Revenue Collected During FY 18:	\$2,510,483	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,205,175	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$232	\$246	\$181
Per Capita Expenditures:	\$204	\$231	\$163
Revenues over (under) Expenditures:	\$305,308	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	92.19%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,032,921	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$188	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,779	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,011,822	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,210,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$297	\$293	\$221
General Obligation Debt over EAV:	0.45%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Bushnell Park District											
Unit Code:	062/015/12	County:	McDonough									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$69,602											
Equalized Assessed Valuation:	\$3,176											
Population:	2,900											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">12</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$27,099</td> </tr> </table>			Full Time:			Part Time:	12		Salaries Paid:	\$27,099	
Full Time:												
Part Time:	12											
Salaries Paid:	\$27,099											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,315	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$52,102	\$206,561	\$112,583
Expenditures During FY 18:	\$	\$211,382	\$114,500
Per Capita Revenue:	\$18	\$74	\$45
Per Capita Expenditures:	\$	\$74	\$46
Revenues over (under) Expenditures:	\$52,102	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	0.00%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$58,417	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$20	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$3,602	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Butterfield Park District		
Unit Code:	022/040/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,665,158		
Equalized Assessed Valuation:	\$278,121,309		
Population:	9,000		
Employees:			
Full Time:	8		
Part Time:	125		
Salaries Paid:	\$866,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,169	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$54	\$129	\$90
Revenue Collected During FY 18:	\$1,696,785	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,621,787	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$189	\$246	\$181
Per Capita Expenditures:	\$180	\$231	\$163
Revenues over (under) Expenditures:	\$74,998	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.08%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$487,857	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$54	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,546	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,098,551	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$4,498,967	\$8,443,445	\$4,438,745
Per Capita Debt:	\$500	\$293	\$221
General Obligation Debt over EAV:	1.05%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Byron Park District		
Unit Code:	071/005/12	County:	Ogle
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,482,603		
Equalized Assessed Valuation:	\$162,878,438		
Population:	3,753		
Employees:			
Full Time:	5		
Part Time:	61		
Salaries Paid:	\$515,965		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,080,925	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$288	\$129	\$90
Revenue Collected During FY 18:	\$1,285,760	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,591,078	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$343	\$246	\$181
Per Capita Expenditures:	\$424	\$231	\$163
Revenues over (under) Expenditures:	-\$305,318	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	48.75%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$775,607	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$207	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,950	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$197,257	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$430,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$115	\$293	\$221
General Obligation Debt over EAV:	0.26%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Calumet Memorial Park District		
Unit Code:	016/110/12	County:	Cook
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,059,794		
Equalized Assessed Valuation:	\$444,237,110		
Population:	37,204		
Employees:			
Full Time:	18		
Part Time:	104		
Salaries Paid:	\$1,225,423		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,233,187	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$33	\$129	\$90
Revenue Collected During FY 18:	\$2,288,842	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,494,734	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$62	\$246	\$181
Per Capita Expenditures:	\$67	\$231	\$163
Revenues over (under) Expenditures:	-\$205,892	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	2.87%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$71,543	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$2	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$446,064	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$71,543	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,350,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$63	\$293	\$221
General Obligation Debt over EAV:	0.53%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Canton Park District		
Unit Code:	029/010/12	County:	Fulton
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,117,375		
Equalized Assessed Valuation:	\$139,283,001		
Population:	15,288		
Employees:			
Full Time:		10	
Part Time:		84	
Salaries Paid:		\$588,839	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,429,127	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$93	\$129	\$90
Revenue Collected During FY 18:	\$1,493,297	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,408,454	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$98	\$246	\$181
Per Capita Expenditures:	\$92	\$231	\$163
Revenues over (under) Expenditures:	\$84,843	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	107.49%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,513,970	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$99	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,473,604	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$664,885	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,290,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$84	\$293	\$221
General Obligation Debt over EAV:	0.93%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carbondale Park District		
Unit Code:	039/010/12	County:	Jackson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,908,458		
Equalized Assessed Valuation:	\$313,558,713		
Population:	26,000		
Employees:			
Full Time:	19		
Part Time:	48		
Salaries Paid:	\$1,075,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$372,713	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$14	\$129	\$90
Revenue Collected During FY 18:	\$2,111,750	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,260,421	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$81	\$246	\$181
Per Capita Expenditures:	\$125	\$231	\$163
Revenues over (under) Expenditures:	-\$1,148,671	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	5.15%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$168,032	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$6	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,092	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$48,553	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$4,398,990	\$8,443,445	\$4,438,745
Per Capita Debt:	\$169	\$293	\$221
General Obligation Debt over EAV:	1.36%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carlinville Park District		
Unit Code:	056/010/12	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$137,006		
Equalized Assessed Valuation:	\$60,879,162		
Population:	6,600		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$95,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$295,364	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$45	\$66	\$31
Revenue Collected During FY 18:	\$	\$206,561	\$112,583
Expenditures During FY 18:	\$137,006	\$211,382	\$114,500
Per Capita Revenue:	\$	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	-\$137,006	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	115.58%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$158,358	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$24	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carol Stream Park District		
Unit Code:	022/050/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,535,164		
Equalized Assessed Valuation:	\$1,386,357,406		
Population:	45,869		
Employees:			
Full Time:	47		
Part Time:	517		
Salaries Paid:	\$3,987,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,358,138	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$30	\$129	\$90
Revenue Collected During FY 18:	\$9,106,555	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,547,234	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$199	\$246	\$181
Per Capita Expenditures:	\$186	\$231	\$163
Revenues over (under) Expenditures:	\$559,321	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	22.50%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,923,096	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$42	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,902,699	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$11,593,736	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$47,253,536	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,030	\$293	\$221
General Obligation Debt over EAV:	3.41%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carrier Mills Park District		
Unit Code:	082/005/12	County:	Saline
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,216		
Equalized Assessed Valuation:	\$15,094,836		
Population:	1,657		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,161		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,299	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$39	\$66	\$31
Revenue Collected During FY 18:	\$40,525	\$206,561	\$112,583
Expenditures During FY 18:	\$25,129	\$211,382	\$114,500
Per Capita Revenue:	\$24	\$74	\$45
Per Capita Expenditures:	\$15	\$74	\$46
Revenues over (under) Expenditures:	\$15,396	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	321.12%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$80,695	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$49	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$46,698	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carthage Park District		
Unit Code:	034/010/12	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,718		
Equalized Assessed Valuation:	\$37,866,068		
Population:	2,605		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$66,742		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,450	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$45	\$66	\$31
Revenue Collected During FY 18:	\$197,823	\$206,561	\$112,583
Expenditures During FY 18:	\$184,423	\$211,382	\$114,500
Per Capita Revenue:	\$76	\$74	\$45
Per Capita Expenditures:	\$71	\$74	\$46
Revenues over (under) Expenditures:	\$13,400	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	71.49%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$131,850	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$51	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,813	\$12,353	\$
Total Unreserved Funds:	\$47,037	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Cary Park District		
Unit Code:	063/005/12	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,687,900		
Equalized Assessed Valuation:	\$580,427,352		
Population:	21,500		
Employees:			
Full Time:	25		
Part Time:	212		
Salaries Paid:	\$1,880,438		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,598,154	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$167	\$129	\$90
Revenue Collected During FY 18:	\$5,204,811	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,947,975	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$242	\$246	\$181
Per Capita Expenditures:	\$184	\$231	\$163
Revenues over (under) Expenditures:	\$1,256,836	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	97.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,838,510	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$179	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$664,677	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,120,733	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,682,005	\$8,443,445	\$4,438,745
Per Capita Debt:	\$264	\$293	\$221
General Obligation Debt over EAV:	0.12%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$259.034	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$12	\$42	\$
Revenue Collected During FY 18:	\$1,468.732	\$567,033	\$
Expenditures During FY 18:	\$1,414.014	\$577,620	\$
Per Capita Revenue:	\$68	\$22	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	\$54.718	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	-6.80%	57.55%	0.00%
Ending Retained Earnings for FY 17:	-\$96.133	\$1,200,794	\$
Per Capita Ending Retained Earnings:	-\$4	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Central Stickney Park District		
Unit Code:	016/130/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,157,951		
Equalized Assessed Valuation:	\$93,370,101		
Population:	4,300		
Employees:			
Full Time:	6		
Part Time:	3		
Salaries Paid:	\$307,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$344,288	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$80	\$66	\$31
Revenue Collected During FY 18:	\$448,464	\$206,561	\$112,583
Expenditures During FY 18:	\$558,370	\$211,382	\$114,500
Per Capita Revenue:	\$104	\$74	\$45
Per Capita Expenditures:	\$130	\$74	\$46
Revenues over (under) Expenditures:	-\$109,906	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-81.34%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$454,194	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$106	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$307,876	\$70,086	\$
Total Unrestricted Net Assets:	-\$180,542	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$1,141,000	\$214,104	\$
Per Capita Debt:	\$265	\$50	\$
General Obligation Debt over EAV:	1.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Champaign Park District		
Unit Code:	010/010/12	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,250,874		
Equalized Assessed Valuation:	\$1,774,495,522		
Population:	87,432		
Employees:			
Full Time:		86	
Part Time:		674	
Salaries Paid:		\$5,648,465	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,911,166	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$159	\$129	\$90
Revenue Collected During FY 18:	\$14,797,732	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$11,541,126	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$169	\$246	\$181
Per Capita Expenditures:	\$132	\$231	\$163
Revenues over (under) Expenditures:	\$3,256,606	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	135.45%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$15,632,572	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$179	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,368,102	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$15,399,830	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$4,478,500	\$8,443,445	\$4,438,745
Per Capita Debt:	\$51	\$293	\$221
General Obligation Debt over EAV:	0.06%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Channahon Park District		
Unit Code:	099/015/12	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,683,766		
Equalized Assessed Valuation:	\$889,462,449		
Population:	16,282		
Employees:			
Full Time:			23
Part Time:			333
Salaries Paid:			\$2,396,110

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$848,379	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$52	\$129	\$90
Revenue Collected During FY 18:	\$3,725,713	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,131,996	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$229	\$246	\$181
Per Capita Expenditures:	\$192	\$231	\$163
Revenues over (under) Expenditures:	\$593,717	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	20.25%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$634,096	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$39	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,186,750	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,698,179	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,399,970	\$8,443,445	\$4,438,745
Per Capita Debt:	\$454	\$293	\$221
General Obligation Debt over EAV:	0.83%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,576,346	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$342	\$42	\$
Revenue Collected During FY 18:	\$1,373,106	\$567,033	\$
Expenditures During FY 18:	\$1,625,505	\$577,620	\$
Per Capita Revenue:	\$84	\$22	\$
Per Capita Expenditures:	\$100	\$22	\$
Operating Income (loss):	-\$252,399	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	327.53%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$5,323,947	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$327	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Charleston Twp Park District		
Unit Code:	015/020/12	County:	Coles
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$532,400		
Equalized Assessed Valuation:	\$233,893,272		
Population:	22,901		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$56,024		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$400,382	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$17	\$66	\$31
Revenue Collected During FY 18:	\$221,330	\$206,561	\$112,583
Expenditures During FY 18:	\$202,489	\$211,382	\$114,500
Per Capita Revenue:	\$10	\$74	\$45
Per Capita Expenditures:	\$9	\$74	\$46
Revenues over (under) Expenditures:	\$18,841	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	207.03%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$419,223	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$18	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,786	\$70,086	\$
Total Unrestricted Net Assets:	\$338,437	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chenoa Park District		
Unit Code:	064/005/12	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,100		
Equalized Assessed Valuation:	\$29,742,909		
Population:	24,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,579	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$	\$66	\$31
Revenue Collected During FY 18:	\$50,930	\$206,561	\$112,583
Expenditures During FY 18:	\$49,725	\$211,382	\$114,500
Per Capita Revenue:	\$2	\$74	\$45
Per Capita Expenditures:	\$2	\$74	\$46
Revenues over (under) Expenditures:	\$1,205	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	9.62%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$4,784	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chestnut-Beason Park District		
Unit Code:	054/015/12	County:	Logan
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,000		
Equalized Assessed Valuation:	\$40,774		
Population:	650		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$5,938		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,011	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$145	\$66	\$31
Revenue Collected During FY 18:	\$28,989	\$206,561	\$112,583
Expenditures During FY 18:	\$19,116	\$211,382	\$114,500
Per Capita Revenue:	\$45	\$74	\$45
Per Capita Expenditures:	\$29	\$74	\$46
Revenues over (under) Expenditures:	\$9,873	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	543.44%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$103,884	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$160	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chicago Heights Park District		
Unit Code:	016/150/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,667,256		
Equalized Assessed Valuation:	\$359,032,065		
Population:	30,423		
Employees:			
Full Time:		13	
Part Time:		32	
Salaries Paid:		\$909,425	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,452,873	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$48	\$129	\$90
Revenue Collected During FY 18:	\$1,646,023	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,850,706	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$54	\$246	\$181
Per Capita Expenditures:	\$61	\$231	\$163
Revenues over (under) Expenditures:	-\$204,683	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	89.06%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,648,190	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$54	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$1,474,024	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,579,174	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,195,974	\$8,443,445	\$4,438,745
Per Capita Debt:	\$105	\$293	\$221
General Obligation Debt over EAV:	0.42%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chicago Ridge Park District		
Unit Code:	016/155/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,768,250		
Equalized Assessed Valuation:	\$324,708,667		
Population:	14,428		
Employees:			
	Full Time:	4	
	Part Time:	39	
	Salaries Paid:	\$696,130	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,049,256	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$142	\$129	\$90
Revenue Collected During FY 18:	\$2,065,512	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,674,660	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$143	\$246	\$181
Per Capita Expenditures:	\$116	\$231	\$163
Revenues over (under) Expenditures:	\$390,852	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	127.79%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,140,108	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$148	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,534,837	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$778,855	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,173,315	\$8,443,445	\$4,438,745
Per Capita Debt:	\$359	\$293	\$221
General Obligation Debt over EAV:	0.11%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chili Twp Park District		
Unit Code:	034/015/12	County:	Hancock
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$64,382		
Equalized Assessed Valuation:	\$1,219,694		
Population:	754		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$14,828		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,800	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$36	\$66	\$31
Revenue Collected During FY 18:	\$65,312	\$206,561	\$112,583
Expenditures During FY 18:	\$56,042	\$211,382	\$114,500
Per Capita Revenue:	\$87	\$74	\$45
Per Capita Expenditures:	\$74	\$74	\$46
Revenues over (under) Expenditures:	\$9,270	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	64.36%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$36,070	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$48	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$69,881	\$214,104	\$
Per Capita Debt:	\$93	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Chillicothe Park District		
Unit Code:	072/010/12	County:	Peoria
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$961,280		
Equalized Assessed Valuation:	\$305,513,760		
Population:	15,000		
Employees:			
Full Time:	2		
Part Time:	72		
Salaries Paid:	\$241,917		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$140,260	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$9	\$129	\$90
Revenue Collected During FY 18:	\$903,703	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$720,222	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$60	\$246	\$181
Per Capita Expenditures:	\$48	\$231	\$163
Revenues over (under) Expenditures:	\$183,481	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	27.39%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$197,266	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$13	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,315	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$463,669	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,875,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$125	\$293	\$221
General Obligation Debt over EAV:	0.58%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clarendon Hills Park District		
Unit Code:	022/060/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,552,434		
Equalized Assessed Valuation:	\$566,085,216		
Population:	8,427		
Employees:			
Full Time:	8		
Part Time:	115		
Salaries Paid:	\$856,612		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$762,903	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$91	\$129	\$90
Revenue Collected During FY 18:	\$2,562,925	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,235,119	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$304	\$246	\$181
Per Capita Expenditures:	\$265	\$231	\$163
Revenues over (under) Expenditures:	\$327,806	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	45.32%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,013,059	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$120	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,081	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,757,104	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,057,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$363	\$293	\$221
General Obligation Debt over EAV:	0.54%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clark County Park District		
Unit Code:	012/020/12	County:	Clark
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,029,856		
Equalized Assessed Valuation:	\$179,280,486		
Population:	12,950		
Employees:			
Full Time:	9		
Part Time:	23		
Salaries Paid:	\$283,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$721,969	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$56	\$129	\$90
Revenue Collected During FY 18:	\$1,017,219	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$925,141	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$79	\$246	\$181
Per Capita Expenditures:	\$71	\$231	\$163
Revenues over (under) Expenditures:	\$92,078	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	87.99%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$814,047	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$63	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$725,414	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$88,633	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$14,524	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Clyde Park District		
Unit Code:	016/160/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,916,143		
Equalized Assessed Valuation:	\$515,295,794		
Population:	84,103		
Employees:			
Full Time:		20	
Part Time:		32	
Salaries Paid:		\$1,210,025	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,535	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$1	\$129	\$90
Revenue Collected During FY 18:	\$3,094,106	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,100,316	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$37	\$246	\$181
Per Capita Expenditures:	\$37	\$231	\$163
Revenues over (under) Expenditures:	-\$6,210	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	15.46%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$479,325	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$6	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,832,594	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,625,669	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,980,803	\$8,443,445	\$4,438,745
Per Capita Debt:	\$35	\$293	\$221
General Obligation Debt over EAV:	0.52%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Collinsville Park District		
Unit Code:	057/005/12	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,451,089		
Equalized Assessed Valuation:	\$601,010,857		
Population:	32,978		
Employees:			
Full Time:	13		
Part Time:	233		
Salaries Paid:	\$1,103,624		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,924,431	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$58	\$129	\$90
Revenue Collected During FY 18:	\$3,221,787	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,738,018	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$98	\$246	\$181
Per Capita Expenditures:	\$83	\$231	\$163
Revenues over (under) Expenditures:	\$483,769	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	87.95%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,408,200	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$73	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,591,889	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$360,595	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$20,236,511	\$8,443,445	\$4,438,745
Per Capita Debt:	\$614	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Coloma Park District
Unit Code:	098/010/12
County:	Whiteside
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,185,027
Equalized Assessed Valuation:	\$97,106,040
Population:	11,370
Employees:	
Full Time:	5
Part Time:	22
Salaries Paid:	\$223,275

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$820,473	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$72	\$129	\$90
Revenue Collected During FY 18:	\$894,995	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$890,857	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$79	\$246	\$181
Per Capita Expenditures:	\$78	\$231	\$163
Revenues over (under) Expenditures:	\$4,138	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	96.68%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$861,240	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$76	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,336	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$786,836	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$400,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$35	\$293	\$221
General Obligation Debt over EAV:	0.28%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Cordova Township Park District		
Unit Code:	081/005/12	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$118,655		
Equalized Assessed Valuation:	\$300,075.092		
Population:	265		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,728	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$82	\$66	\$31
Revenue Collected During FY 18:	\$103,726	\$206,561	\$112,583
Expenditures During FY 18:	\$113,461	\$211,382	\$114,500
Per Capita Revenue:	\$391	\$74	\$45
Per Capita Expenditures:	\$428	\$74	\$46
Revenues over (under) Expenditures:	-\$9,735	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	10.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$11,993	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$11,993	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$59,043	\$214,104	\$
Per Capita Debt:	\$223	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Country Club Hills Park District		
Unit Code:	016/180/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,420,348		
Equalized Assessed Valuation:	\$198,192,708		
Population:	16,541		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$902,921	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$55	\$66	\$31
Revenue Collected During FY 18:	\$659,150	\$206,561	\$112,583
Expenditures During FY 18:	\$685,886	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$41	\$74	\$46
Revenues over (under) Expenditures:	-\$26,736	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	127.74%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$876,185	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$53	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	-\$1,312,199	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$4,006,890	\$214,104	\$
Per Capita Debt:	\$242	\$50	\$
General Obligation Debt over EAV:	0.30%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Creston-Dement Park District		
Unit Code:	071/030/12	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,060		
Equalized Assessed Valuation:	\$71,279,524		
Population:	900		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,256	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$29	\$66	\$31
Revenue Collected During FY 18:	\$33,282	\$206,561	\$112,583
Expenditures During FY 18:	\$36,403	\$211,382	\$114,500
Per Capita Revenue:	\$37	\$74	\$45
Per Capita Expenditures:	\$40	\$74	\$46
Revenues over (under) Expenditures:	-\$3,121	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	63.55%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$23,135	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$26	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,406	\$70,086	\$
Total Unrestricted Net Assets:	\$6,729	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Crete Park District		
Unit Code:	099/020/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,144,400		
Equalized Assessed Valuation:	\$136,004,424		
Population:	8,171		
Employees:			
Full Time:	6		
Part Time:	49		
Salaries Paid:	\$482,363		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,209	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$812,808	\$206,561	\$112,583
Expenditures During FY 18:	\$817,907	\$211,382	\$114,500
Per Capita Revenue:	\$99	\$74	\$45
Per Capita Expenditures:	\$100	\$74	\$46
Revenues over (under) Expenditures:	-\$5,099	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	8.82%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$72,110	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,734	\$70,086	\$
Total Unrestricted Net Assets:	-\$532,492	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$232,000	\$214,104	\$
Per Capita Debt:	\$28	\$50	\$
General Obligation Debt over EAV:	0.17%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Crystal Lake Park District		
Unit Code:	063/010/12	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,044,449		
Equalized Assessed Valuation:	\$1,441,819,902		
Population:	58,000		
Employees:			
Full Time:	67		
Part Time:	359		
Salaries Paid:	\$4,615,604		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,631,772	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$114	\$129	\$90
Revenue Collected During FY 18:	\$9,024,474	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,414,893	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$156	\$246	\$181
Per Capita Expenditures:	\$145	\$231	\$163
Revenues over (under) Expenditures:	\$609,581	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	82.11%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,909,353	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$119	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,278,994	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,831,479	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,967,340	\$8,443,445	\$4,438,745
Per Capita Debt:	\$103	\$293	\$221
General Obligation Debt over EAV:	0.11%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,992,207	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$34	\$42	\$
Revenue Collected During FY 18:	\$1,417,406	\$567,033	\$
Expenditures During FY 18:	\$1,307,108	\$577,620	\$
Per Capita Revenue:	\$24	\$22	\$
Per Capita Expenditures:	\$23	\$22	\$
Operating Income (loss):	\$110,298	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dallas City Park District		
Unit Code:	034/020/12	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,481		
Equalized Assessed Valuation:	\$7,500,000		
Population:	945		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,618	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$25	\$66	\$31
Revenue Collected During FY 18:	\$13,831	\$206,561	\$112,583
Expenditures During FY 18:	\$11,481	\$211,382	\$114,500
Per Capita Revenue:	\$15	\$74	\$45
Per Capita Expenditures:	\$12	\$74	\$46
Revenues over (under) Expenditures:	\$2,350	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	226.18%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$25,968	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$27	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Darien Park District		
Unit Code:	022/065/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,499,489		
Equalized Assessed Valuation:	\$816,580,984		
Population:	23,000		
Employees:			
Full Time:	21		
Part Time:	110		
Salaries Paid:	\$1,574,092		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,080,647	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$90	\$129	\$90
Revenue Collected During FY 18:	\$3,047,948	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,048,417	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$133	\$246	\$181
Per Capita Expenditures:	\$133	\$231	\$163
Revenues over (under) Expenditures:	-\$469	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	55.94%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,705,178	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$74	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,235	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,808,338	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$14,704,749	\$8,443,445	\$4,438,745
Per Capita Debt:	\$639	\$293	\$221
General Obligation Debt over EAV:	1.68%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,251,601	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$54	\$42	\$
Revenue Collected During FY 18:	\$2,840,487	\$567,033	\$
Expenditures During FY 18:	\$2,461,345	\$577,620	\$
Per Capita Revenue:	\$123	\$22	\$
Per Capita Expenditures:	\$107	\$22	\$
Operating Income (loss):	\$379,142	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	66.25%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,630,743	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$71	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Decatur Park District		
Unit Code:	055/010/12	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,281,961		
Equalized Assessed Valuation:	\$819,480,863		
Population:	72,706		
Employees:			
Full Time:	98		
Part Time:	211		
Salaries Paid:	\$6,034,594		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,761,496	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$107	\$129	\$90
Revenue Collected During FY 18:	\$13,365,557	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$12,660,459	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$184	\$246	\$181
Per Capita Expenditures:	\$174	\$231	\$163
Revenues over (under) Expenditures:	\$705,098	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	66.62%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,434,108	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$116	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,150,055	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,425,563	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$23,030,020	\$8,443,445	\$4,438,745
Per Capita Debt:	\$317	\$293	\$221
General Obligation Debt over EAV:	0.58%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Deerfield Park District		
Unit Code:	049/020/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,558,220		
Equalized Assessed Valuation:	\$1,386,942,779		
Population:	18,779		
Employees:			
Full Time:		56	
Part Time:		657	
Salaries Paid:		\$5,847,280	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,006,998	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$586	\$129	\$90
Revenue Collected During FY 18:	\$12,583,959	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$11,711,010	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$670	\$246	\$181
Per Capita Expenditures:	\$624	\$231	\$163
Revenues over (under) Expenditures:	\$872,949	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	58.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,800,055	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$362	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$535,195	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,876,210	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,140,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$61	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,878,218	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$207	\$42	\$
Revenue Collected During FY 18:	\$2,303,927	\$567,033	\$
Expenditures During FY 18:	\$2,754,271	\$577,620	\$
Per Capita Revenue:	\$123	\$22	\$
Per Capita Expenditures:	\$147	\$22	\$
Operating Income (loss):	-\$450,344	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	7.79%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$214,619	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$11	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dekalb Park District		
Unit Code:	019/010/12	County:	Dekalb
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,108,562		
Equalized Assessed Valuation:	\$531,773,460		
Population:	44,054		
Employees:			
Full Time:	26		
Part Time:	215		
Salaries Paid:	\$1,958,237		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,607,258	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$59	\$129	\$90
Revenue Collected During FY 18:	\$4,249,916	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,097,899	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$96	\$246	\$181
Per Capita Expenditures:	\$93	\$231	\$163
Revenues over (under) Expenditures:	\$152,017	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	67.00%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,745,557	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$62	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,575,552	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$953,030	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,487,823	\$8,443,445	\$4,438,745
Per Capita Debt:	\$79	\$293	\$221
General Obligation Debt over EAV:	0.30%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Delavan Twp Park District		
Unit Code:	090/010/12	County:	Tazewell
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$110,000		
Equalized Assessed Valuation:	\$35,598,801		
Population:	2,211		
Employees:			
Full Time:			
Part Time:	28		
Salaries Paid:	\$30,726		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,607	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$15	\$66	\$31
Revenue Collected During FY 18:	\$74,617	\$206,561	\$112,583
Expenditures During FY 18:	\$102,010	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$46	\$74	\$46
Revenues over (under) Expenditures:	-\$27,393	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	6.09%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$6,214	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$3	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$6,214	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Des Plaines Park District		
Unit Code:	016/190/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,000,443		
Equalized Assessed Valuation:	\$1,693,510,759		
Population:	58,364		
Employees:			
Full Time:	44		
Part Time:	603		
Salaries Paid:	\$4,962,201		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,332,669	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$143	\$129	\$90
Revenue Collected During FY 18:	\$9,043,363	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,927,997	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$155	\$246	\$181
Per Capita Expenditures:	\$136	\$231	\$163
Revenues over (under) Expenditures:	\$1,115,366	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	115.08%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,123,860	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$156	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,013,097	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$8,011,357	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$4,072,340	\$8,443,445	\$4,438,745
Per Capita Debt:	\$70	\$293	\$221
General Obligation Debt over EAV:	0.15%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,664,003	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$131	\$42	\$
Revenue Collected During FY 18:	\$2,661,301	\$567,033	\$
Expenditures During FY 18:	\$2,511,376	\$577,620	\$
Per Capita Revenue:	\$46	\$22	\$
Per Capita Expenditures:	\$43	\$22	\$
Operating Income (loss):	\$149,925	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	346.86%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$8,711,003	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$149	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dieterich Park District		
Unit Code:	025/030/12	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,150		
Equalized Assessed Valuation:	\$11,011,429		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,454	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$32	\$66	\$31
Revenue Collected During FY 18:	\$22,910	\$206,561	\$112,583
Expenditures During FY 18:	\$24,154	\$211,382	\$114,500
Per Capita Revenue:	\$33	\$74	\$45
Per Capita Expenditures:	\$35	\$74	\$46
Revenues over (under) Expenditures:	-\$1,244	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	87.81%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$21,210	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$30	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dixon Park District		
Unit Code:	052/010/12	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,291,920		
Equalized Assessed Valuation:	\$185,330,953		
Population:	15,319		
Employees:			
	Full Time:	4	
	Part Time:	13	
	Salaries Paid:	\$514,299	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$564,180	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$37	\$129	\$90
Revenue Collected During FY 18:	\$967,430	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$920,494	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$63	\$246	\$181
Per Capita Expenditures:	\$60	\$231	\$163
Revenues over (under) Expenditures:	\$46,936	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	66.39%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$611,116	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$40	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$606,344	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$99,037	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$352,444	\$8,443,445	\$4,438,745
Per Capita Debt:	\$23	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dolton Park District		
Unit Code:	016/200/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,516,666		
Equalized Assessed Valuation:	\$193,640,971		
Population:	22,793		
Employees:			
Full Time:	9		
Part Time:	20		
Salaries Paid:	\$595,158		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$313,177	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$14	\$129	\$90
Revenue Collected During FY 18:	\$1,388,644	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,916,973	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$61	\$246	\$181
Per Capita Expenditures:	\$84	\$231	\$163
Revenues over (under) Expenditures:	-\$528,329	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-44.22%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$847,614	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$37	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,772,457	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,356,931	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,719,450	\$8,443,445	\$4,438,745
Per Capita Debt:	\$119	\$293	\$221
General Obligation Debt over EAV:	1.25%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Douglas Park District		
Unit Code:	038/010/12	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$126,094		
Equalized Assessed Valuation:	\$42,274,908		
Population:	2,104		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$12,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,207	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$30	\$66	\$31
Revenue Collected During FY 18:	\$73,110	\$206,561	\$112,583
Expenditures During FY 18:	\$79,282	\$211,382	\$114,500
Per Capita Revenue:	\$35	\$74	\$45
Per Capita Expenditures:	\$38	\$74	\$46
Revenues over (under) Expenditures:	-\$6,172	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	70.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$56,035	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$27	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Downers Grove Park District		
Unit Code:	022/070/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,838,418		
Equalized Assessed Valuation:	\$2,365,201,677		
Population:	49,649		
Employees:			
Full Time:	53		
Part Time:	181		
Salaries Paid:	\$4,844,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,258,380	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$106	\$129	\$90
Revenue Collected During FY 18:	\$11,712,487	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$10,059,319	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$236	\$246	\$181
Per Capita Expenditures:	\$203	\$231	\$163
Revenues over (under) Expenditures:	\$1,653,168	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	48.10%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,838,528	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$97	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,102,687	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,572,574	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$14,956,467	\$8,443,445	\$4,438,745
Per Capita Debt:	\$301	\$293	\$221
General Obligation Debt over EAV:	0.38%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,166,685	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$44	\$42	\$
Revenue Collected During FY 18:	\$1,015,954	\$567,033	\$
Expenditures During FY 18:	\$871,047	\$577,620	\$
Per Capita Revenue:	\$20	\$22	\$
Per Capita Expenditures:	\$18	\$22	\$
Operating Income (loss):	\$144,907	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	260.28%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$2,267,147	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$46	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dundee Park District		
Unit Code:	045/040/12	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,285,054		
Equalized Assessed Valuation:	\$1,717,798,993		
Population:	38,291		
Employees:			
Full Time:	70		
Part Time:	750		
Salaries Paid:	\$7,270,145		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,080,016	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$54	\$129	\$90
Revenue Collected During FY 18:	\$12,035,470	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$10,930,323	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$314	\$246	\$181
Per Capita Expenditures:	\$285	\$231	\$163
Revenues over (under) Expenditures:	\$1,105,147	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	19.08%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,085,488	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$54	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,692,361	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$7,455,377	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$18,494,621	\$8,443,445	\$4,438,745
Per Capita Debt:	\$483	\$293	\$221
General Obligation Debt over EAV:	1.07%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,404,752	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$193	\$42	\$
Revenue Collected During FY 18:	\$3,507,235	\$567,033	\$
Expenditures During FY 18:	\$3,826,970	\$577,620	\$
Per Capita Revenue:	\$92	\$22	\$
Per Capita Expenditures:	\$100	\$22	\$
Operating Income (loss):	-\$319,735	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	186.18%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$7,125,017	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$186	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dunleith Park District		
Unit Code:	043/015/12	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$258,974		
Equalized Assessed Valuation:	\$79,570,950		
Population:	1,704		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$42,926		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,392	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$69	\$66	\$31
Revenue Collected During FY 18:	\$110,918	\$206,561	\$112,583
Expenditures During FY 18:	\$100,185	\$211,382	\$114,500
Per Capita Revenue:	\$65	\$74	\$45
Per Capita Expenditures:	\$59	\$74	\$46
Revenues over (under) Expenditures:	\$10,733	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	127.89%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$128,125	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$75	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,099	\$70,086	\$
Total Unrestricted Net Assets:	\$83,828	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$1,051,000	\$214,104	\$
Per Capita Debt:	\$617	\$50	\$
General Obligation Debt over EAV:	1.32%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East St. Louis Park District		
Unit Code:	088/010/12	County:	St. Clair
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,266,300		
Equalized Assessed Valuation:	\$101,317,418		
Population:	60,000		
Employees:			
Full Time:	4		
Part Time:	18		
Salaries Paid:	\$326,174		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$316,858	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$5	\$66	\$31
Revenue Collected During FY 18:	\$726,900	\$206,561	\$112,583
Expenditures During FY 18:	\$920,235	\$211,382	\$114,500
Per Capita Revenue:	\$12	\$74	\$45
Per Capita Expenditures:	\$15	\$74	\$46
Revenues over (under) Expenditures:	-\$193,335	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	25.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$236,326	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$4	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,387,529	\$70,086	\$
Total Unrestricted Net Assets:	-\$1,151,203	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$578,124	\$214,104	\$
Per Capita Debt:	\$10	\$50	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Easton Park District		
Unit Code:	060/025/12	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,300		
Equalized Assessed Valuation:	\$21,133,527		
Population:	362		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,789	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$63	\$66	\$31
Revenue Collected During FY 18:	\$23,067	\$206,561	\$112,583
Expenditures During FY 18:	\$21,289	\$211,382	\$114,500
Per Capita Revenue:	\$64	\$74	\$45
Per Capita Expenditures:	\$59	\$74	\$46
Revenues over (under) Expenditures:	\$1,778	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	115.40%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$24,567	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$68	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edinburg Park District		
Unit Code:	011/015/12	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$93,095		
Equalized Assessed Valuation:	\$21,172,436		
Population:	1,032		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,293	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$89	\$66	\$31
Revenue Collected During FY 18:	\$47,000	\$206,561	\$112,583
Expenditures During FY 18:	\$80,000	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$78	\$74	\$46
Revenues over (under) Expenditures:	-\$33,000	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	74.12%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$59,293	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$57	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Effingham Park District		
Unit Code:	025/010/12	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,873,918		
Equalized Assessed Valuation:	\$273,978,271		
Population:	12,500		
Employees:			
Full Time:	7		
Part Time:	87		
Salaries Paid:	\$527,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,738,061	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$139	\$129	\$90
Revenue Collected During FY 18:	\$2,779,711	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,357,349	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$222	\$246	\$181
Per Capita Expenditures:	\$189	\$231	\$163
Revenues over (under) Expenditures:	\$422,362	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	79.49%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,873,888	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$150	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,443,790	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$557,004	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,597,183	\$8,443,445	\$4,438,745
Per Capita Debt:	\$448	\$293	\$221
General Obligation Debt over EAV:	0.20%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elba-Salem Park District		
Unit Code:	048/010/12	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,960		
Equalized Assessed Valuation:	\$26,436,931		
Population:	1,294		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,197	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$101	\$66	\$31
Revenue Collected During FY 18:	\$30,434	\$206,561	\$112,583
Expenditures During FY 18:	\$26,644	\$211,382	\$114,500
Per Capita Revenue:	\$24	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	\$3,790	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	502.88%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$133,987	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$104	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Eldorado-Raleigh Pleasure Park District		
Unit Code:	082/010/12	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$540,490		
Equalized Assessed Valuation:	\$22,000,000		
Population:	4,800		
Employees:			
	Full Time:	3	
	Part Time:	11	
	Salaries Paid:	\$75,435	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$625,049	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$130	\$66	\$31
Revenue Collected During FY 18:	\$316,561	\$206,561	\$112,583
Expenditures During FY 18:	\$417,433	\$211,382	\$114,500
Per Capita Revenue:	\$66	\$74	\$45
Per Capita Expenditures:	\$87	\$74	\$46
Revenues over (under) Expenditures:	-\$100,872	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	125.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$524,177	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$109	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$349,238	\$70,086	\$
Total Unrestricted Net Assets:	\$174,939	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$133,476	\$214,104	\$
Per Capita Debt:	\$28	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elk Grove Park District		
Unit Code:	016/210/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,581,320		
Equalized Assessed Valuation:	\$1,645,840,479		
Population:	33,180		
Employees:			
Full Time:	85		
Part Time:	762		
Salaries Paid:	\$7,929,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,490,792	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$316	\$129	\$90
Revenue Collected During FY 18:	\$18,264,731	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,637,988	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$550	\$246	\$181
Per Capita Expenditures:	\$562	\$231	\$163
Revenues over (under) Expenditures:	-\$373,257	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	54.28%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$10,117,535	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$305	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,729,827	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$7,053,557	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$950,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$29	\$293	\$221
General Obligation Debt over EAV:	0.06%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elmhurst Park District		
Unit Code:	022/080/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,598,402		
Equalized Assessed Valuation:	\$2,446,653,501		
Population:	46,662		
Employees:			
Full Time:	76		
Part Time:	774		
Salaries Paid:	\$8,117,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,019,413	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$193	\$129	\$90
Revenue Collected During FY 18:	\$11,422,781	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,883,135	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$245	\$246	\$181
Per Capita Expenditures:	\$212	\$231	\$163
Revenues over (under) Expenditures:	\$1,539,646	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	88.89%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,785,255	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$188	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,592,342	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,432,660	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$9,281,230	\$8,443,445	\$4,438,745
Per Capita Debt:	\$199	\$293	\$221
General Obligation Debt over EAV:	0.28%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,270,026	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$134	\$42	\$
Revenue Collected During FY 18:	\$4,561,228	\$567,033	\$
Expenditures During FY 18:	\$4,653,947	\$577,620	\$
Per Capita Revenue:	\$98	\$22	\$
Per Capita Expenditures:	\$100	\$22	\$
Operating Income (loss):	-\$92,719	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	132.40%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$6,161,853	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$132	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Emden Park District		
Unit Code:	054/017/12	County:	Logan
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,740		
Equalized Assessed Valuation:	\$3,587,630		
Population:	1,955		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,625	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$31,249	\$206,561	\$112,583
Expenditures During FY 18:	\$27,068	\$211,382	\$114,500
Per Capita Revenue:	\$16	\$74	\$45
Per Capita Expenditures:	\$14	\$74	\$46
Revenues over (under) Expenditures:	\$4,181	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	76.87%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$20,806	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$11	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Evanston Lighthouse Park District		
Unit Code:	016/220/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$160,971		
Equalized Assessed Valuation:	\$162,328,028		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$43,044		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,803	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$16	\$66	\$31
Revenue Collected During FY 18:	\$160,971	\$206,561	\$112,583
Expenditures During FY 18:	\$130,842	\$211,382	\$114,500
Per Capita Revenue:	\$32	\$74	\$45
Per Capita Expenditures:	\$26	\$74	\$46
Revenues over (under) Expenditures:	\$30,129	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	84.02%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$109,932	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$22	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$109,931	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fairfield Park District		
Unit Code:	096/010/12	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,254,700		
Equalized Assessed Valuation:	\$42,784,346		
Population:	5,436		
Employees:			
	Full Time:	6	
	Part Time:	21	
	Salaries Paid:	\$209,212	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,400	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$82	\$66	\$31
Revenue Collected During FY 18:	\$528,128	\$206,561	\$112,583
Expenditures During FY 18:	\$454,221	\$211,382	\$114,500
Per Capita Revenue:	\$97	\$74	\$45
Per Capita Expenditures:	\$84	\$74	\$46
Revenues over (under) Expenditures:	\$73,907	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	114.64%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$520,704	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$96	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,188	\$70,086	\$
Total Unrestricted Net Assets:	\$473,561	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$287,939	\$214,104	\$
Per Capita Debt:	\$53	\$50	\$
General Obligation Debt over EAV:	0.41%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farmington Township Park District		
Unit Code:	029/020/12	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,000		
Equalized Assessed Valuation:	\$41,692,992		
Population:	3,400		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,694	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$45,399	\$206,561	\$112,583
Expenditures During FY 18:	\$70,853	\$211,382	\$114,500
Per Capita Revenue:	\$13	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	-\$25,454	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	59.62%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$42,240	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$12	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$42,241	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fifty-three Trails Estate Park District														
Unit Code:	022/085/12	County:	Dupage												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$7.967														
Equalized Assessed Valuation:	\$193,584,440														
Population:	290														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:			\$
Full Time:															
Part Time:															
Salaries Paid:			\$												

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,042	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$4	\$66	\$31
Revenue Collected During FY 18:	\$8,295	\$206,561	\$112,583
Expenditures During FY 18:	\$7,968	\$211,382	\$114,500
Per Capita Revenue:	\$29	\$74	\$45
Per Capita Expenditures:	\$27	\$74	\$46
Revenues over (under) Expenditures:	\$327	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	17.18%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,369	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$5	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flagg-Rochelle Park District		
Unit Code:	071/010/12	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,411,254		
Equalized Assessed Valuation:	\$256,540,275		
Population:	9,309		
Employees:			
Full Time:	10		
Part Time:	16		
Salaries Paid:	\$477,768		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$671,499	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$72	\$129	\$90
Revenue Collected During FY 18:	\$926,883	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$942,147	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$100	\$246	\$181
Per Capita Expenditures:	\$101	\$231	\$163
Revenues over (under) Expenditures:	-\$15,264	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	69.65%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$656,238	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$70	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$370,501	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$295,695	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$860,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$92	\$293	\$221
General Obligation Debt over EAV:	0.34%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flanagan #1 Park District		
Unit Code:	053/005/12	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$393,100		
Equalized Assessed Valuation:	\$36,364,544		
Population:	1,900		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$63,921		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,532	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$18	\$66	\$31
Revenue Collected During FY 18:	\$343,369	\$206,561	\$112,583
Expenditures During FY 18:	\$263,861	\$211,382	\$114,500
Per Capita Revenue:	\$181	\$74	\$45
Per Capita Expenditures:	\$139	\$74	\$46
Revenues over (under) Expenditures:	\$79,508	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	42.84%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$113,040	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$59	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$527,828	\$214,104	\$
Per Capita Debt:	\$278	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fon Du Lac Park District		
Unit Code:	090/020/12	County:	Tazewell
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,728,774		
Equalized Assessed Valuation:	\$459,803,651		
Population:	22,739		
Employees:			
Full Time:	19		
Part Time:	111		
Salaries Paid:	\$1,636,348		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,478,386	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$109	\$129	\$90
Revenue Collected During FY 18:	\$4,012,111	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,471,288	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$176	\$246	\$181
Per Capita Expenditures:	\$153	\$231	\$163
Revenues over (under) Expenditures:	\$540,823	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	90.74%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,149,690	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$139	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,767,011	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,583,754	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,861,190	\$8,443,445	\$4,438,745
Per Capita Debt:	\$258	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,818,807	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$124	\$42	\$
Revenue Collected During FY 18:	\$1,049,451	\$567,033	\$
Expenditures During FY 18:	\$1,223,137	\$577,620	\$
Per Capita Revenue:	\$46	\$22	\$
Per Capita Expenditures:	\$54	\$22	\$
Operating Income (loss):	-\$173,686	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	223.94%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$2,739,105	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$120	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forest Park Park District		
Unit Code:	016/230/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,019,495		
Equalized Assessed Valuation:	\$354,845,479		
Population:	13,982		
Employees:			
Full Time:	11		
Part Time:	163		
Salaries Paid:	\$1,233,956		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,604,267	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$115	\$129	\$90
Revenue Collected During FY 18:	\$3,411,328	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,010,159	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$244	\$246	\$181
Per Capita Expenditures:	\$215	\$231	\$163
Revenues over (under) Expenditures:	\$401,169	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	66.26%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,994,555	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$143	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$553,401	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,127,911	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,479,857	\$8,443,445	\$4,438,745
Per Capita Debt:	\$392	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forest View Park District											
Unit Code:	016/240/12	County:	Cook									
Fiscal Year End:	4/30/2018											
Accounting Method:	Modified Accrual											
Appropriation or Budget:	\$365,124											
Equalized Assessed Valuation:	\$47,268,483											
Population:	687											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">7</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$58,865</td> </tr> </table>			Full Time:			Part Time:	7		Salaries Paid:	\$58,865	
Full Time:												
Part Time:	7											
Salaries Paid:	\$58,865											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$457,994	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$667	\$66	\$31
Revenue Collected During FY 18:	\$206,741	\$206,561	\$112,583
Expenditures During FY 18:	\$312,158	\$211,382	\$114,500
Per Capita Revenue:	\$301	\$74	\$45
Per Capita Expenditures:	\$454	\$74	\$46
Revenues over (under) Expenditures:	-\$105,417	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	112.95%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$352,577	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$513	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,635	\$70,086	\$
Total Unrestricted Net Assets:	\$317,942	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forman Park District		
Unit Code:	060/015/12	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$243,000		
Equalized Assessed Valuation:	\$60,557,217		
Population:	3,200		
Employees:			
	Full Time:		
	Part Time:	19	
	Salaries Paid:	\$48,127	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,979	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$17	\$66	\$31
Revenue Collected During FY 18:	\$209,544	\$206,561	\$112,583
Expenditures During FY 18:	\$187,301	\$211,382	\$114,500
Per Capita Revenue:	\$65	\$74	\$45
Per Capita Expenditures:	\$59	\$74	\$46
Revenues over (under) Expenditures:	\$22,243	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	40.69%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$76,222	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$24	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$76,222	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$55,000	\$214,104	\$
Per Capita Debt:	\$17	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Foss Park District		
Unit Code:	049/030/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,721,500		
Equalized Assessed Valuation:	\$230,025,845		
Population:	29,842		
Employees:			
Full Time:		19	
Part Time:		61	
Salaries Paid:		\$1,171,164	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$914,705	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$31	\$129	\$90
Revenue Collected During FY 18:	\$1,900,816	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,399,283	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$64	\$246	\$181
Per Capita Expenditures:	\$47	\$231	\$163
Revenues over (under) Expenditures:	\$501,533	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	63.59%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$889,788	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$30	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,495,860	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$604,244	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,862,285	\$8,443,445	\$4,438,745
Per Capita Debt:	\$62	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,790,001	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$127	\$42	\$
Revenue Collected During FY 18:	\$919,397	\$567,033	\$
Expenditures During FY 18:	\$1,370,122	\$577,620	\$
Per Capita Revenue:	\$31	\$22	\$
Per Capita Expenditures:	\$46	\$22	\$
Operating Income (loss):	-\$450,725	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	282.14%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$3,865,726	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$130	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,444,614		
Equalized Assessed Valuation:	\$4,233,393,945		
Population:	233,000		
Employees:			
	Full Time:	109	
	Part Time:	703	
	Salaries Paid:	\$10,180,398	

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,442,111	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$96	\$129	\$90
Revenue Collected During FY 18:	\$29,077,934	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$29,414,800	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$125	\$246	\$181
Per Capita Expenditures:	\$126	\$231	\$163
Revenues over (under) Expenditures:	-\$336,866	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	63.27%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$18,609,912	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$80	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,135,090	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$21,761,915	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$37,675,454	\$8,443,445	\$4,438,745
Per Capita Debt:	\$162	\$293	\$221
General Obligation Debt over EAV:	0.68%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Park District		
Unit Code:	028/020/12	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$700,000		
Equalized Assessed Valuation:	\$91,238,752		
Population:	10,000		
Employees:			
Full Time:	3		
Part Time:	23		
Salaries Paid:	\$242,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,757	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$45	\$66	\$31
Revenue Collected During FY 18:	\$631,954	\$206,561	\$112,583
Expenditures During FY 18:	\$558,665	\$211,382	\$114,500
Per Capita Revenue:	\$63	\$74	\$45
Per Capita Expenditures:	\$56	\$74	\$46
Revenues over (under) Expenditures:	\$73,289	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	93.45%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$522,046	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$52	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,958	\$70,086	\$
Total Unrestricted Net Assets:	\$522,046	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$555,600	\$214,104	\$
Per Capita Debt:	\$56	\$50	\$
General Obligation Debt over EAV:	0.61%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Park District		
Unit Code:	099/030/12	County:	Will
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,664,059		
Equalized Assessed Valuation:	\$755,562,054		
Population:	22,523		
Employees:			
Full Time:		10	
Part Time:		74	
Salaries Paid:		\$942,594	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,490,525	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$66	\$129	\$90
Revenue Collected During FY 18:	\$2,543,473	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,331,439	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$113	\$246	\$181
Per Capita Expenditures:	\$104	\$231	\$163
Revenues over (under) Expenditures:	\$212,034	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	73.03%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,702,559	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$76	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$736,674	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$316,547	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,060,953	\$8,443,445	\$4,438,745
Per Capita Debt:	\$47	\$293	\$221
General Obligation Debt over EAV:	0.03%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Square Park District		
Unit Code:	099/035/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,106,582		
Equalized Assessed Valuation:	\$543,233,242		
Population:	18,500		
Employees:			
Full Time:	12		
Part Time:	70		
Salaries Paid:	\$1,247,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$415,033	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$22	\$129	\$90
Revenue Collected During FY 18:	\$3,557,543	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,691,915	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$192	\$246	\$181
Per Capita Expenditures:	\$200	\$231	\$163
Revenues over (under) Expenditures:	-\$134,372	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	7.00%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$258,587	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$14	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$369,593	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$105,810	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,637,282	\$8,443,445	\$4,438,745
Per Capita Debt:	\$305	\$293	\$221
General Obligation Debt over EAV:	0.97%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,899,820	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$211	\$42	\$
Revenue Collected During FY 18:	\$379,602	\$567,033	\$
Expenditures During FY 18:	\$391,115	\$577,620	\$
Per Capita Revenue:	\$21	\$22	\$
Per Capita Expenditures:	\$21	\$22	\$
Operating Income (loss):	-\$11,513	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	994.16%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$3,888,307	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$210	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Park Park District		
Unit Code:	016/250/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,553,437		
Equalized Assessed Valuation:	\$485,576,766		
Population:	14,943		
Employees:			
Full Time:		22	
Part Time:		226	
Salaries Paid:		\$2,057,552	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,134,259	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$143	\$129	\$90
Revenue Collected During FY 18:	\$3,188,211	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,863,581	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$213	\$246	\$181
Per Capita Expenditures:	\$192	\$231	\$163
Revenues over (under) Expenditures:	\$324,630	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	82.92%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,374,479	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$159	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$689,879	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,191,741	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,077,254	\$8,443,445	\$4,438,745
Per Capita Debt:	\$72	\$293	\$221
General Obligation Debt over EAV:	0.21%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,071,203	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$339	\$42	\$
Revenue Collected During FY 18:	\$1,288,204	\$567,033	\$
Expenditures During FY 18:	\$1,336,331	\$577,620	\$
Per Capita Revenue:	\$86	\$22	\$
Per Capita Expenditures:	\$89	\$22	\$
Operating Income (loss):	-\$48,127	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	382.03%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$5,105,136	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$342	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Township Park District		
Unit Code:	019/020/12	County:	DeKalb
Fiscal Year End:	4/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,724		
Equalized Assessed Valuation:	\$47,435,905		
Population:	2,520		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$16,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,836	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$63,238	\$206,561	\$112,583
Expenditures During FY 18:	\$95,645	\$211,382	\$114,500
Per Capita Revenue:	\$25	\$74	\$45
Per Capita Expenditures:	\$38	\$74	\$46
Revenues over (under) Expenditures:	-\$32,407	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	19.27%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$18,428	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$7	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Freeburg Park District														
Unit Code:	088/025/12	County:	St. Clair												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$199,075														
Equalized Assessed Valuation:	\$122,230,677														
Population:	4,262														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$84,582	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$466,011	\$206,561	\$112,583
Expenditures During FY 18:	\$327,269	\$211,382	\$114,500
Per Capita Revenue:	\$109	\$74	\$45
Per Capita Expenditures:	\$77	\$74	\$46
Revenues over (under) Expenditures:	\$138,742	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	68.24%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$223,324	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$52	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$273,072	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$495,000	\$214,104	\$
Per Capita Debt:	\$116	\$50	\$
General Obligation Debt over EAV:	0.40%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Freeport Park District		
Unit Code:	089/010/12	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,790,000		
Equalized Assessed Valuation:	\$215,654,137		
Population:	24,100		
Employees:			
Full Time:	20		
Part Time:	151		
Salaries Paid:	\$1,371,145		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,628,145	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$109	\$129	\$90
Revenue Collected During FY 18:	\$2,246,709	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,977,761	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$93	\$246	\$181
Per Capita Expenditures:	\$82	\$231	\$163
Revenues over (under) Expenditures:	\$268,948	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	147.53%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,917,863	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$121	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,620,525	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,584,053	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$901,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$37	\$293	\$221
General Obligation Debt over EAV:	0.42%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,386,412	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$99	\$42	\$
Revenue Collected During FY 18:	\$795,257	\$567,033	\$
Expenditures During FY 18:	\$962,172	\$577,620	\$
Per Capita Revenue:	\$33	\$22	\$
Per Capita Expenditures:	\$40	\$22	\$
Operating Income (loss):	-\$166,915	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	228.52%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$2,198,727	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$91	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Friends Creek Park District		
Unit Code:	055/040/12	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,516		
Equalized Assessed Valuation:	\$33,869,672		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,138	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$22	\$66	\$31
Revenue Collected During FY 18:	\$25,046	\$206,561	\$112,583
Expenditures During FY 18:	\$26,516	\$211,382	\$114,500
Per Capita Revenue:	\$14	\$74	\$45
Per Capita Expenditures:	\$15	\$74	\$46
Revenues over (under) Expenditures:	-\$1,470	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	142.06%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$37,668	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$21	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Galva Park District		
Unit Code:	037/010/12	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$166,629		
Equalized Assessed Valuation:	\$21,163,631		
Population:	2,503		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$55,527		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$255,348	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$102	\$66	\$31
Revenue Collected During FY 18:	\$175,690	\$206,561	\$112,583
Expenditures During FY 18:	\$166,629	\$211,382	\$114,500
Per Capita Revenue:	\$70	\$74	\$45
Per Capita Expenditures:	\$67	\$74	\$46
Revenues over (under) Expenditures:	\$9,061	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	158.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$264,409	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$106	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$264,026	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Geneseo Park District		
Unit Code:	037/020/12	County:	Henry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,594,057		
Equalized Assessed Valuation:	\$258,658,132		
Population:	11,128		
Employees:			
Full Time:	7		
Part Time:	192		
Salaries Paid:	\$971,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,249,456	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$112	\$129	\$90
Revenue Collected During FY 18:	\$1,717,052	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,528,014	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$154	\$246	\$181
Per Capita Expenditures:	\$137	\$231	\$163
Revenues over (under) Expenditures:	\$189,038	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	94.14%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,438,494	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$129	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,333,953	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$4,724,017	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$6,033,400	\$8,443,445	\$4,438,745
Per Capita Debt:	\$542	\$293	\$221
General Obligation Debt over EAV:	0.26%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$181.586	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$16	\$42	\$
Revenue Collected During FY 18:	\$170.248	\$567,033	\$
Expenditures During FY 18:	\$159.765	\$577,620	\$
Per Capita Revenue:	\$15	\$22	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	\$10.483	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	120.22%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$192.069	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$17	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Geneva Park District		
Unit Code:	045/060/12	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,175,805		
Equalized Assessed Valuation:	\$1,471,264,248		
Population:	31,374		
Employees:			
Full Time:	41		
Part Time:	350		
Salaries Paid:	\$4,040,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,954,109	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$94	\$129	\$90
Revenue Collected During FY 18:	\$10,871,377	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,911,521	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$347	\$246	\$181
Per Capita Expenditures:	\$316	\$231	\$163
Revenues over (under) Expenditures:	\$959,856	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	31.89%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,160,312	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$101	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$535,261	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,957,678	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$9,097,742	\$8,443,445	\$4,438,745
Per Capita Debt:	\$290	\$293	\$221
General Obligation Debt over EAV:	0.05%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Genoa Twp Park District		
Unit Code:	019/030/12	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,845,500		
Equalized Assessed Valuation:	\$102,200,632		
Population:	6,000		
Employees:			
Full Time:		4	
Part Time:		40	
Salaries Paid:		\$501,902	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$304,352	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$51	\$129	\$90
Revenue Collected During FY 18:	\$930,726	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$890,648	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$155	\$246	\$181
Per Capita Expenditures:	\$148	\$231	\$163
Revenues over (under) Expenditures:	\$40,078	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	38.67%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$344,430	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$57	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,089,898	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,775,970	\$8,443,445	\$4,438,745
Per Capita Debt:	\$296	\$293	\$221
General Obligation Debt over EAV:	0.27%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Germantown Park District		
Unit Code:	014/010/12	County:	Clinton
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$85,500		
Equalized Assessed Valuation:	\$20,410,102		
Population:	1,279		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,323	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$69,687	\$206,561	\$112,583
Expenditures During FY 18:	\$80,029	\$211,382	\$114,500
Per Capita Revenue:	\$54	\$74	\$45
Per Capita Expenditures:	\$63	\$74	\$46
Revenues over (under) Expenditures:	-\$10,342	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	18.72%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$14,981	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$12	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$14,981	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glen Ellyn Park District		
Unit Code:	022/090/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,691,808		
Equalized Assessed Valuation:	\$1,664,445,391		
Population:	28,042		
Employees:			
Full Time:	30		
Part Time:	607		
Salaries Paid:	\$3,775,962		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,260,181	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$152	\$129	\$90
Revenue Collected During FY 18:	\$11,235,397	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,314,307	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$401	\$246	\$181
Per Capita Expenditures:	\$332	\$231	\$163
Revenues over (under) Expenditures:	\$1,921,090	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	47.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,383,919	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$156	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,646,241	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,176,499	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,157,726	\$8,443,445	\$4,438,745
Per Capita Debt:	\$77	\$293	\$221
General Obligation Debt over EAV:	0.12%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glen Ellyn Countryside Park District														
Unit Code:	022/100/12	County:	Dupage												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$185,310														
Equalized Assessed Valuation:	\$72,775,162														
Population:	3,750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$174,635	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$47	\$66	\$31
Revenue Collected During FY 18:	\$101,380	\$206,561	\$112,583
Expenditures During FY 18:	\$79,880	\$211,382	\$114,500
Per Capita Revenue:	\$27	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	\$21,500	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	245.54%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$196,135	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$52	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$196,134	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glencoe Park District		
Unit Code:	016/260/12	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,680,000		
Equalized Assessed Valuation:	\$920,554,855		
Population:	9,000		
Employees:			
Full Time:	32		
Part Time:	242		
Salaries Paid:	\$2,938,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,157,716	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$795	\$129	\$90
Revenue Collected During FY 18:	\$10,458,624	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,646,807	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$1,162	\$246	\$181
Per Capita Expenditures:	\$961	\$231	\$163
Revenues over (under) Expenditures:	\$1,811,817	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	77.96%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,741,220	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$749	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$878,644	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,765,460	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,540,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$838	\$293	\$221
General Obligation Debt over EAV:	0.82%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenview Park District		
Unit Code:	016/270/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,983,908		
Equalized Assessed Valuation:	\$2,947,611,057		
Population:	55,976		
Employees:			
Full Time:	117		
Part Time:	1,068		
Salaries Paid:	\$12,456,412		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,767,322	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$174	\$129	\$90
Revenue Collected During FY 18:	\$23,745,710	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$22,249,329	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$424	\$246	\$181
Per Capita Expenditures:	\$397	\$231	\$163
Revenues over (under) Expenditures:	\$1,496,381	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	44.32%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,860,470	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$176	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,224,715	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$12,729,820	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$19,794,995	\$8,443,445	\$4,438,745
Per Capita Debt:	\$354	\$293	\$221
General Obligation Debt over EAV:	0.31%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,834,133	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$283	\$42	\$
Revenue Collected During FY 18:	\$5,914,372	\$567,033	\$
Expenditures During FY 18:	\$6,373,379	\$577,620	\$
Per Capita Revenue:	\$106	\$22	\$
Per Capita Expenditures:	\$114	\$22	\$
Operating Income (loss):	-\$459,007	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	236.71%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$15,086,179	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$270	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Godley Park District		
Unit Code:	032/010/12	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,886,070		
Equalized Assessed Valuation:	\$460,900,531		
Population:	650		
Employees:			
Full Time:	23		
Part Time:	7		
Salaries Paid:	\$818,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$440,833	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$678	\$129	\$90
Revenue Collected During FY 18:	\$2,010,101	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,765,109	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$3,092	\$246	\$181
Per Capita Expenditures:	\$2,716	\$231	\$163
Revenues over (under) Expenditures:	\$244,992	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	38.85%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$685,825	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$1,055	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$840,517	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$403,412	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,500,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$2,308	\$293	\$221
General Obligation Debt over EAV:	0.33%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golf Maine Park District		
Unit Code:	016/280/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,762,000		
Equalized Assessed Valuation:	\$225,018,324		
Population:	20,000		
Employees:			
Full Time:	9		
Part Time:	39		
Salaries Paid:	\$620,599		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$968,634	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$48	\$129	\$90
Revenue Collected During FY 18:	\$1,234,710	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,153,190	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$62	\$246	\$181
Per Capita Expenditures:	\$58	\$231	\$163
Revenues over (under) Expenditures:	\$81,520	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	91.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,050,154	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$53	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$545,859	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$764,835	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,303,500	\$8,443,445	\$4,438,745
Per Capita Debt:	\$65	\$293	\$221
General Obligation Debt over EAV:	0.58%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golfview Hills Park District		
Unit Code:	022/110/12	County:	Dupage
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,203		
Equalized Assessed Valuation:	\$54,382,770		
Population:	950		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,287	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$142	\$66	\$31
Revenue Collected During FY 18:	\$46,460	\$206,561	\$112,583
Expenditures During FY 18:	\$	\$211,382	\$114,500
Per Capita Revenue:	\$49	\$74	\$45
Per Capita Expenditures:	\$	\$74	\$46
Revenues over (under) Expenditures:	\$46,460	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	0.00%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$181,747	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$191	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grand Tower Park District		
Unit Code:	039/020/12	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,890		
Equalized Assessed Valuation:	\$33,257,245		
Population:	575		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,713		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,109	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$80	\$66	\$31
Revenue Collected During FY 18:	\$115,188	\$206,561	\$112,583
Expenditures During FY 18:	\$122,424	\$211,382	\$114,500
Per Capita Revenue:	\$200	\$74	\$45
Per Capita Expenditures:	\$213	\$74	\$46
Revenues over (under) Expenditures:	-\$7,236	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	31.75%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$38,873	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$68	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$38,873	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$29,003	\$214,104	\$
Per Capita Debt:	\$50	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grandwood Park District		
Unit Code:	049/040/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,419,700		
Equalized Assessed Valuation:	\$42,722,339		
Population:	2,259		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$89,657		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,955	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$108	\$66	\$31
Revenue Collected During FY 18:	\$335,901	\$206,561	\$112,583
Expenditures During FY 18:	\$365,668	\$211,382	\$114,500
Per Capita Revenue:	\$149	\$74	\$45
Per Capita Expenditures:	\$162	\$74	\$46
Revenues over (under) Expenditures:	-\$29,767	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	58.30%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$213,188	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$94	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,541	\$70,086	\$
Total Unrestricted Net Assets:	\$115,553	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$117,424	\$214,104	\$
Per Capita Debt:	\$52	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Granite City Park District		
Unit Code:	057/010/12	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,604,655		
Equalized Assessed Valuation:	\$298,290,991		
Population:	28,746		
Employees:			
Full Time:	13		
Part Time:	260		
Salaries Paid:	\$1,259,587		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,229	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$18	\$129	\$90
Revenue Collected During FY 18:	\$3,329,858	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,858,599	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$116	\$246	\$181
Per Capita Expenditures:	\$99	\$231	\$163
Revenues over (under) Expenditures:	\$471,259	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	28.33%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$809,943	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$28	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$931,480	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$258,884	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,256,757	\$8,443,445	\$4,438,745
Per Capita Debt:	\$79	\$293	\$221
General Obligation Debt over EAV:	0.24%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grant Memorial Park District														
Unit Code:	102/010/12	County:	Woodford												
Fiscal Year End:	4/14/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$57,900														
Equalized Assessed Valuation:	\$25,875,104														
Population:	1,098														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 5px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,201	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$46,992	\$206,561	\$112,583
Expenditures During FY 18:	\$59,008	\$211,382	\$114,500
Per Capita Revenue:	\$43	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	-\$12,016	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	15.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$9,185	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$8	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grayslake Park District		
Unit Code:	049/050/12	County:	Lake
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,596,696		
Equalized Assessed Valuation:	\$595,395,831		
Population:	22,800		
Employees:			
Full Time:	16		
Part Time:	130		
Salaries Paid:	\$1,466,914		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,812,314	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$3,585,574	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,393,191	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$157	\$246	\$181
Per Capita Expenditures:	\$149	\$231	\$163
Revenues over (under) Expenditures:	\$192,383	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.57%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,953,546	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$86	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,084,789	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$726,535	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,370,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$236	\$293	\$221
General Obligation Debt over EAV:	0.90%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Griggsville Park District		
Unit Code:	075/010/12	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,175		
Equalized Assessed Valuation:	\$21,812,971		
Population:	1,615		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$7,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,373	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$37	\$66	\$31
Revenue Collected During FY 18:	\$38,540	\$206,561	\$112,583
Expenditures During FY 18:	\$41,003	\$211,382	\$114,500
Per Capita Revenue:	\$24	\$74	\$45
Per Capita Expenditures:	\$25	\$74	\$46
Revenues over (under) Expenditures:	-\$2,463	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	141.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$57,910	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$36	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gurnee Park District		
Unit Code:	049/060/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,225,262		
Equalized Assessed Valuation:	\$1,125,748,618		
Population:	33,021		
Employees:			
Full Time:	50		
Part Time:	568		
Salaries Paid:	\$5,532,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,786,167	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$115	\$129	\$90
Revenue Collected During FY 18:	\$11,977,776	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$11,059,156	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$363	\$246	\$181
Per Capita Expenditures:	\$335	\$231	\$163
Revenues over (under) Expenditures:	\$918,620	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	34.39%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,802,738	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$115	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$938,433	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$6,218,361	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$16,010,705	\$8,443,445	\$4,438,745
Per Capita Debt:	\$485	\$293	\$221
General Obligation Debt over EAV:	0.09%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hamilton Park District		
Unit Code:	034/030/12	County:	Hancock
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$555,072		
Equalized Assessed Valuation:	\$43,365,748		
Population:	2,951		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$72,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$233,819	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$79	\$66	\$31
Revenue Collected During FY 18:	\$252,074	\$206,561	\$112,583
Expenditures During FY 18:	\$237,699	\$211,382	\$114,500
Per Capita Revenue:	\$85	\$74	\$45
Per Capita Expenditures:	\$81	\$74	\$46
Revenues over (under) Expenditures:	\$14,375	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	104.42%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$248,194	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$84	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$247,385	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hampshire Park District		
Unit Code:	045/070/12	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,624,207		
Equalized Assessed Valuation:	\$283,834,373		
Population:	8,000		
Employees:			
Full Time:	4		
Part Time:	82		
Salaries Paid:	\$890,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,173,564	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$147	\$129	\$90
Revenue Collected During FY 18:	\$1,587,012	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,508,105	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$198	\$246	\$181
Per Capita Expenditures:	\$189	\$231	\$163
Revenues over (under) Expenditures:	\$78,907	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	50.16%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$756,471	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$95	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,388	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$753,282	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,956,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$245	\$293	\$221
General Obligation Debt over EAV:	0.69%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Park Park District		
Unit Code:	016/290/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,204,714		
Equalized Assessed Valuation:	\$544,062,308		
Population:	36,000		
Employees:			
Full Time:	21		
Part Time:	139		
Salaries Paid:	\$1,429,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$551,008	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$15	\$129	\$90
Revenue Collected During FY 18:	\$3,394,447	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,284,192	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$94	\$246	\$181
Per Capita Expenditures:	\$91	\$231	\$163
Revenues over (under) Expenditures:	\$110,255	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	20.13%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$661,263	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$18	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,563,069	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$415,922	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,742,680	\$8,443,445	\$4,438,745
Per Capita Debt:	\$104	\$293	\$221
General Obligation Debt over EAV:	0.24%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Township Park District		
Unit Code:	043/025/12	County:	Jo Daviess
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$150,208		
Equalized Assessed Valuation:	\$20,866,161		
Population:	1,129		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,416	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$78	\$66	\$31
Revenue Collected During FY 18:	\$105,135	\$206,561	\$112,583
Expenditures During FY 18:	\$150,208	\$211,382	\$114,500
Per Capita Revenue:	\$93	\$74	\$45
Per Capita Expenditures:	\$133	\$74	\$46
Revenues over (under) Expenditures:	-\$45,073	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	28.86%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$43,343	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$38	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,000	\$70,086	\$
Total Unrestricted Net Assets:	\$23,343	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harrisburg Park District		
Unit Code:	082/020/12	County:	Saline
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$721,739		
Equalized Assessed Valuation:	\$100,577,909		
Population:	8,737		
Employees:			
Full Time:	4		
Part Time:	22		
Salaries Paid:	\$247,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$215,047	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$25	\$66	\$31
Revenue Collected During FY 18:	\$517,814	\$206,561	\$112,583
Expenditures During FY 18:	\$471,051	\$211,382	\$114,500
Per Capita Revenue:	\$59	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	\$46,763	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	54.73%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$257,810	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$30	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$257,810	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$194,900	\$214,104	\$
Per Capita Debt:	\$22	\$50	\$
General Obligation Debt over EAV:	0.19%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2.287	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$48.853	\$14,303	\$
Expenditures During FY 18:	\$52.716	\$15,423	\$
Per Capita Revenue:	\$6	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$3.863	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	4.60%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$2.424	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harvey Park District		
Unit Code:	016/300/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$887,200		
Equalized Assessed Valuation:	\$850,142		
Population:	25,282		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$195,014		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,079,254	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$82	\$129	\$90
Revenue Collected During FY 18:	\$1,269,003	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,207,281	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$50	\$246	\$181
Per Capita Expenditures:	\$48	\$231	\$163
Revenues over (under) Expenditures:	\$61,722	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	177.34%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,140,976	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$85	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,140,976	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$675,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$27	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Havana Park District		
Unit Code:	060/005/12	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$689,544		
Equalized Assessed Valuation:	\$50,277,981		
Population:	3,301		
Employees:			
Full Time:	4		
Part Time:	22		
Salaries Paid:	\$161,983		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$690,855	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$209	\$66	\$31
Revenue Collected During FY 18:	\$412,285	\$206,561	\$112,583
Expenditures During FY 18:	\$1,021,085	\$211,382	\$114,500
Per Capita Revenue:	\$125	\$74	\$45
Per Capita Expenditures:	\$309	\$74	\$46
Revenues over (under) Expenditures:	-\$608,800	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	8.04%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$82,055	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$499,435	\$70,086	\$
Total Unrestricted Net Assets:	-\$284,847	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$320,000	\$214,104	\$
Per Capita Debt:	\$97	\$50	\$
General Obligation Debt over EAV:	0.64%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hawthorne Park District		
Unit Code:	016/310/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,691,984		
Equalized Assessed Valuation:	\$117,139,745		
Population:	14,645		
Employees:			
Full Time:	3		
Part Time:	39		
Salaries Paid:	\$398,204		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$964,036	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$66	\$66	\$31
Revenue Collected During FY 18:	\$742,377	\$206,561	\$112,583
Expenditures During FY 18:	\$723,843	\$211,382	\$114,500
Per Capita Revenue:	\$51	\$74	\$45
Per Capita Expenditures:	\$49	\$74	\$46
Revenues over (under) Expenditures:	\$18,534	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	133.60%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$967,028	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$66	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$388,374	\$70,086	\$
Total Unrestricted Net Assets:	\$710,011	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$1,287,830	\$214,104	\$
Per Capita Debt:	\$88	\$50	\$
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hazel Crest Park District		
Unit Code:	016/320/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,192,350		
Equalized Assessed Valuation:	\$141,445,871		
Population:	13,837		
Employees:			
Full Time:	9		
Part Time:	10		
Salaries Paid:	\$484,613		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,554	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$26	\$66	\$31
Revenue Collected During FY 18:	\$774,391	\$206,561	\$112,583
Expenditures During FY 18:	\$784,538	\$211,382	\$114,500
Per Capita Revenue:	\$56	\$74	\$45
Per Capita Expenditures:	\$57	\$74	\$46
Revenues over (under) Expenditures:	-\$10,147	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	44.15%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$346,407	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$494,828	\$70,086	\$
Total Unrestricted Net Assets:	\$785,478	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$1,990,000	\$214,104	\$
Per Capita Debt:	\$144	\$50	\$
General Obligation Debt over EAV:	1.41%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hennepin Park District		
Unit Code:	078/010/12	County:	Putnam
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$428,982		
Equalized Assessed Valuation:	\$37,348,397		
Population:	707		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$101,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,061	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$420	\$66	\$31
Revenue Collected During FY 18:	\$275,190	\$206,561	\$112,583
Expenditures During FY 18:	\$328,467	\$211,382	\$114,500
Per Capita Revenue:	\$389	\$74	\$45
Per Capita Expenditures:	\$465	\$74	\$46
Revenues over (under) Expenditures:	-\$53,277	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	73.14%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$240,249	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$340	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117	\$70,086	\$
Total Unrestricted Net Assets:	\$240,249	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$100,000	\$214,104	\$
Per Capita Debt:	\$141	\$50	\$
General Obligation Debt over EAV:	0.27%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Herrin Park District		
Unit Code:	100/010/12	County:	Williamson
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$326,777		
Equalized Assessed Valuation:	\$142,091,449		
Population:	12,000		
Employees:			
Full Time:	2		
Part Time:	52		
Salaries Paid:	\$142,326		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$421,056	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$403,221	\$206,561	\$112,583
Expenditures During FY 18:	\$347,546	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$29	\$74	\$46
Revenues over (under) Expenditures:	\$55,675	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	137.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$476,731	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$40	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$524,043	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hickory Hills Park District		
Unit Code:	016/330/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,586,500		
Equalized Assessed Valuation:	\$385,634,802		
Population:	17,500		
Employees:			
Full Time:	9		
Part Time:	31		
Salaries Paid:	\$716,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,899,668	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$109	\$129	\$90
Revenue Collected During FY 18:	\$1,878,929	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,609,207	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$107	\$246	\$181
Per Capita Expenditures:	\$92	\$231	\$163
Revenues over (under) Expenditures:	\$269,722	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	127.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,047,390	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$117	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$412,123	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,402,647	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,465,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$84	\$293	\$221
General Obligation Debt over EAV:	0.38%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Highland Park Park District		
Unit Code:	049/070/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,017,773		
Equalized Assessed Valuation:	\$2,440,264,291		
Population:	29,641		
Employees:			
Full Time:	79		
Part Time:	308		
Salaries Paid:	\$8,824,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,287,571	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$246	\$129	\$90
Revenue Collected During FY 18:	\$20,386,774	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$17,299,480	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$688	\$246	\$181
Per Capita Expenditures:	\$584	\$231	\$163
Revenues over (under) Expenditures:	\$3,087,294	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	42.00%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,265,852	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$245	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$386,216	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$16,569,407	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$17,885,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$603	\$293	\$221
General Obligation Debt over EAV:	0.73%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hodgkins Park District		
Unit Code:	016/335/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,362,493		
Equalized Assessed Valuation:	\$146,921,128		
Population:	1,848		
Employees:			
Full Time:	5		
Part Time:	28		
Salaries Paid:	\$429,295		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$506,663	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$274	\$129	\$90
Revenue Collected During FY 18:	\$1,005,035	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,033,801	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$544	\$246	\$181
Per Capita Expenditures:	\$559	\$231	\$163
Revenues over (under) Expenditures:	-\$28,766	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$477,897	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$259	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$182,377	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$414,436	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,550,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$839	\$293	\$221
General Obligation Debt over EAV:	1.05%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hoffman Estates Park District		
Unit Code:	016/340/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,730,657		
Equalized Assessed Valuation:	\$1,425,444,338		
Population:	51,895		
Employees:			
Full Time:	75		
Part Time:	659		
Salaries Paid:	\$7,249,818		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,977,582	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$154	\$129	\$90
Revenue Collected During FY 18:	\$16,316,753	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$14,426,618	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$314	\$246	\$181
Per Capita Expenditures:	\$278	\$231	\$163
Revenues over (under) Expenditures:	\$1,890,135	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.62%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,312,698	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$160	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,346,636	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$6,028,575	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$70,149,106	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,352	\$293	\$221
General Obligation Debt over EAV:	0.56%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hollis Park District		
Unit Code:	072/020/12	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$511,184		
Equalized Assessed Valuation:	\$59,380,801		
Population:	1,881		
Employees:			
Full Time:	3		
Part Time:	18		
Salaries Paid:	\$212,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$780,105	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$415	\$66	\$31
Revenue Collected During FY 18:	\$660,321	\$206,561	\$112,583
Expenditures During FY 18:	\$923,880	\$211,382	\$114,500
Per Capita Revenue:	\$351	\$74	\$45
Per Capita Expenditures:	\$491	\$74	\$46
Revenues over (under) Expenditures:	-\$263,559	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	78.21%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$722,548	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$384	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$411,047	\$70,086	\$
Total Unrestricted Net Assets:	\$311,501	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$105,000	\$214,104	\$
Per Capita Debt:	\$56	\$50	\$
General Obligation Debt over EAV:	0.18%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Homewood-Flossmoor Park District		
Unit Code:	016/350/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,531,863		
Equalized Assessed Valuation:	\$623,006,245		
Population:	28,421		
Employees:			
Full Time:	51		
Part Time:	435		
Salaries Paid:	\$5,043,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,149,103	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$111	\$129	\$90
Revenue Collected During FY 18:	\$5,667,935	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,812,325	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$199	\$246	\$181
Per Capita Expenditures:	\$205	\$231	\$163
Revenues over (under) Expenditures:	-\$144,390	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.14%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,682,013	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$94	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,457,327	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,589,788	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$15,263,031	\$8,443,445	\$4,438,745
Per Capita Debt:	\$537	\$293	\$221
General Obligation Debt over EAV:	2.41%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,260,384	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$361	\$42	\$
Revenue Collected During FY 18:	\$4,590,469	\$567,033	\$
Expenditures During FY 18:	\$4,971,656	\$577,620	\$
Per Capita Revenue:	\$162	\$22	\$
Per Capita Expenditures:	\$175	\$22	\$
Operating Income (loss):	-\$381,187	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	200.03%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$9,944,654	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$350	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Horner Park District		
Unit Code:	088/030/12	County:	St. Clair
Fiscal Year End:	9/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$126,000		
Equalized Assessed Valuation:	\$78,793,241		
Population:	4,500		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$37,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,345	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$3	\$66	\$31
Revenue Collected During FY 18:	\$126,497	\$206,561	\$112,583
Expenditures During FY 18:	\$125,676	\$211,382	\$114,500
Per Capita Revenue:	\$28	\$74	\$45
Per Capita Expenditures:	\$28	\$74	\$46
Revenues over (under) Expenditures:	\$821	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	9.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$12,166	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$3	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$133,308	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$35,437	\$214,104	\$
Per Capita Debt:	\$8	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Huntley Park District		
Unit Code:	063/030/12	County:	Mchenry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,135,166		
Equalized Assessed Valuation:	\$1,454,746,965		
Population:	40,000		
Employees:			
Full Time:	29		
Part Time:	286		
Salaries Paid:	\$2,297,956		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,200,141	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$55	\$129	\$90
Revenue Collected During FY 18:	\$7,465,585	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,484,507	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$187	\$246	\$181
Per Capita Expenditures:	\$187	\$231	\$163
Revenues over (under) Expenditures:	-\$18,922	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.36%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,272,019	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$57	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,179,574	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$872,295	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$6,160,079	\$8,443,445	\$4,438,745
Per Capita Debt:	\$154	\$293	\$221
General Obligation Debt over EAV:	0.13%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hutsonville Park District		
Unit Code:	017/020/12	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$88,500		
Equalized Assessed Valuation:	\$11,495,771		
Population:	1,107		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,761	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$28	\$66	\$31
Revenue Collected During FY 18:	\$25,062	\$206,561	\$112,583
Expenditures During FY 18:	\$34,563	\$211,382	\$114,500
Per Capita Revenue:	\$23	\$74	\$45
Per Capita Expenditures:	\$31	\$74	\$46
Revenues over (under) Expenditures:	-\$9,501	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	61.51%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$21,260	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$19	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$1,581	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Illini Park District		
Unit Code:	055/020/12	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,000		
Equalized Assessed Valuation:	\$21,056,704		
Population:	1,366		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,786	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$49,731	\$206,561	\$112,583
Expenditures During FY 18:	\$37,338	\$211,382	\$114,500
Per Capita Revenue:	\$36	\$74	\$45
Per Capita Expenditures:	\$27	\$74	\$46
Revenues over (under) Expenditures:	\$12,393	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	161.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$60,179	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$44	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Inverness Park District		
Unit Code:	016/360/12	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$558,679		
Equalized Assessed Valuation:	\$2,364,054,290		
Population:	7,550		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$117,711		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,151,295	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$152	\$66	\$31
Revenue Collected During FY 18:	\$571,215	\$206,561	\$112,583
Expenditures During FY 18:	\$409,360	\$211,382	\$114,500
Per Capita Revenue:	\$76	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	\$161,855	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	320.78%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,313,150	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$174	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$519,328	\$70,086	\$
Total Unrestricted Net Assets:	\$661,526	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$193,000	\$214,104	\$
Per Capita Debt:	\$26	\$50	\$
General Obligation Debt over EAV:	0.01%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Itasca Park District		
Unit Code:	022/120/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,764,662		
Equalized Assessed Valuation:	\$510,131,709		
Population:	8,700		
Employees:			
Full Time:	12		
Part Time:	72		
Salaries Paid:	\$1,335,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,492,720	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$172	\$129	\$90
Revenue Collected During FY 18:	\$3,402,034	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,342,982	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$391	\$246	\$181
Per Capita Expenditures:	\$384	\$231	\$163
Revenues over (under) Expenditures:	\$59,052	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.42%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,551,772	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$178	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,609,027	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,572,030	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,984,416	\$8,443,445	\$4,438,745
Per Capita Debt:	\$343	\$293	\$221
General Obligation Debt over EAV:	0.59%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ivanhoe Park District		
Unit Code:	016/370/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,111,921		
Equalized Assessed Valuation:	\$103,984,316		
Population:	13,352		
Employees:			
Full Time:		5	
Part Time:		5	
Salaries Paid:	\$294,579		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$786,222	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$59	\$66	\$31
Revenue Collected During FY 18:	\$588,180	\$206,561	\$112,583
Expenditures During FY 18:	\$716,151	\$211,382	\$114,500
Per Capita Revenue:	\$44	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	-\$127,971	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-127.65%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$914,193	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$68	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,479	\$70,086	\$
Total Unrestricted Net Assets:	-\$51,747	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$181,658	\$214,104	\$
Per Capita Debt:	\$14	\$50	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Joliet Park District		
Unit Code:	099/040/12	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,947,467		
Equalized Assessed Valuation:	\$1,954,806,639		
Population:	150,000		
Employees:			
Full Time:		69	
Part Time:		925	
Salaries Paid:		\$8,298,179	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,734	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$1	\$129	\$90
Revenue Collected During FY 18:	\$17,712,664	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,591,678	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$118	\$246	\$181
Per Capita Expenditures:	\$124	\$231	\$163
Revenues over (under) Expenditures:	-\$879,014	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-4.39%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$815,280	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$5	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,440,122	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$4,653,274	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$32,076,939	\$8,443,445	\$4,438,745
Per Capita Debt:	\$214	\$293	\$221
General Obligation Debt over EAV:	1.24%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kankakee Valley Park District		
Unit Code:	046/010/12	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,362,047		
Equalized Assessed Valuation:	\$301,226,051		
Population:	26,445		
Employees:			
Full Time:	26		
Part Time:	85		
Salaries Paid:	\$719,105		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$693,481	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$26	\$129	\$90
Revenue Collected During FY 18:	\$2,273,878	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,862,234	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$86	\$246	\$181
Per Capita Expenditures:	\$70	\$231	\$163
Revenues over (under) Expenditures:	\$411,644	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	60.33%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,123,411	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$42	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,621,025	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$413,719	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,627,320	\$8,443,445	\$4,438,745
Per Capita Debt:	\$62	\$293	\$221
General Obligation Debt over EAV:	0.54%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kenilworth Park District		
Unit Code:	016/380/12	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,117,041		
Equalized Assessed Valuation:	\$313,222,040		
Population:	2,500		
Employees:			
Full Time:		5	
Part Time:		1	
Salaries Paid:		\$451,860	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,773,646	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$709	\$129	\$90
Revenue Collected During FY 18:	\$1,015,715	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,152,462	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$406	\$246	\$181
Per Capita Expenditures:	\$461	\$231	\$163
Revenues over (under) Expenditures:	-\$136,747	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	142.03%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,636,899	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$655	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,257,853	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$90,691	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$16,908	\$8,443,445	\$4,438,745
Per Capita Debt:	\$7	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kewanee Park District		
Unit Code:	037/030/12	County:	Henry
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,642,350		
Equalized Assessed Valuation:	\$83,140,614		
Population:	11,000		
Employees:			
Full Time:	6		
Part Time:	70		
Salaries Paid:	\$498,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,326,490	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$211	\$129	\$90
Revenue Collected During FY 18:	\$1,840,437	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,799,373	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$167	\$246	\$181
Per Capita Expenditures:	\$164	\$231	\$163
Revenues over (under) Expenditures:	\$41,064	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	97.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,749,539	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$159	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$588,858	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,448,565	\$8,443,445	\$4,438,745
Per Capita Debt:	\$223	\$293	\$221
General Obligation Debt over EAV:	2.34%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kingsbury Park District		
Unit Code:	003/010/12	County:	Bond
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,824,996		
Equalized Assessed Valuation:	\$98,687,243		
Population:	9,700		
Employees:			
Full Time:	4		
Part Time:	81		
Salaries Paid:	\$246,777		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,143	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$30	\$66	\$31
Revenue Collected During FY 18:	\$496,614	\$206,561	\$112,583
Expenditures During FY 18:	\$505,560	\$211,382	\$114,500
Per Capita Revenue:	\$51	\$74	\$45
Per Capita Expenditures:	\$52	\$74	\$46
Revenues over (under) Expenditures:	-\$8,946	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	55.03%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$278,197	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$29	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,700	\$70,086	\$
Total Unrestricted Net Assets:	\$203,945	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$390,000	\$214,104	\$
Per Capita Debt:	\$40	\$50	\$
General Obligation Debt over EAV:	0.40%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kingston Park District														
Unit Code:	019/040/12	County:	DeKalb												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$56,289														
Equalized Assessed Valuation:	\$81,129,886														
Population:	1,170														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,148	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$45	\$66	\$31
Revenue Collected During FY 18:	\$54,118	\$206,561	\$112,583
Expenditures During FY 18:	\$48,835	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$42	\$74	\$46
Revenues over (under) Expenditures:	\$5,283	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	117.60%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$57,431	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$49	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kirkwood Park District		
Unit Code:	094/005/12	County:	Warren
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$61,200		
Equalized Assessed Valuation:	\$15,663,621		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,649	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$47	\$66	\$31
Revenue Collected During FY 18:	\$14,692	\$206,561	\$112,583
Expenditures During FY 18:	\$17,321	\$211,382	\$114,500
Per Capita Revenue:	\$15	\$74	\$45
Per Capita Expenditures:	\$17	\$74	\$46
Revenues over (under) Expenditures:	-\$2,629	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	254.14%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$44,020	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$44	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$44,020	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Grange Park District		
Unit Code:	016/390/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,433,590		
Equalized Assessed Valuation:	\$602,373,786		
Population:	15,550		
Employees:			
Full Time:		17	
Part Time:		183	
Salaries Paid:		\$1,806,627	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,894,281	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$122	\$129	\$90
Revenue Collected During FY 18:	\$4,151,543	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,940,005	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$267	\$246	\$181
Per Capita Expenditures:	\$253	\$231	\$163
Revenues over (under) Expenditures:	\$211,538	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	37.20%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,465,787	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$94	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$583,205	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$277,405	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,221,675	\$8,443,445	\$4,438,745
Per Capita Debt:	\$464	\$293	\$221
General Obligation Debt over EAV:	0.54%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Grange Park Park District		
Unit Code:	016/170/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,839,134		
Equalized Assessed Valuation:	\$399,852,685		
Population:	13,500		
Employees:			
Full Time:		8	
Part Time:		53	
Salaries Paid:		\$645,351	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$839,876	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$62	\$129	\$90
Revenue Collected During FY 18:	\$1,386,079	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,725,729	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$103	\$246	\$181
Per Capita Expenditures:	\$128	\$231	\$163
Revenues over (under) Expenditures:	-\$339,650	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	28.99%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$500,226	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$37	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,186	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$325,888	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,615,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$120	\$293	\$221
General Obligation Debt over EAV:	0.40%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Harpe Park District		
Unit Code:	034/040/12	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$750,000		
Equalized Assessed Valuation:	\$8,216,937		
Population:	1,235		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$54,031		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,008,511	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$1,626	\$66	\$31
Revenue Collected During FY 18:	\$193,900	\$206,561	\$112,583
Expenditures During FY 18:	\$239,921	\$211,382	\$114,500
Per Capita Revenue:	\$157	\$74	\$45
Per Capita Expenditures:	\$194	\$74	\$46
Revenues over (under) Expenditures:	-\$46,021	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	817.97%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,962,490	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$1,589	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$1,633,541	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lafayette Park District		
Unit Code:	087/010/12	County:	Stark
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$77,500		
Equalized Assessed Valuation:	\$12,391,507		
Population:	600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,835	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$83	\$66	\$31
Revenue Collected During FY 18:	\$23,165	\$206,561	\$112,583
Expenditures During FY 18:	\$20,249	\$211,382	\$114,500
Per Capita Revenue:	\$39	\$74	\$45
Per Capita Expenditures:	\$34	\$74	\$46
Revenues over (under) Expenditures:	\$2,916	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	260.51%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$52,751	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$88	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Barrington Countryside Park District								
Unit Code:	049/125/12	County:	Lake						
Fiscal Year End:	4/30/2018								
Accounting Method:	Cash								
Appropriation or Budget:	\$379,000								
Equalized Assessed Valuation:	\$311,581,353								
Population:	4,979								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			Full Time:		Part Time:		Salaries Paid:	\$
Full Time:									
Part Time:									
Salaries Paid:	\$								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$276,709	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$56	\$66	\$31
Revenue Collected During FY 18:	\$84,179	\$206,561	\$112,583
Expenditures During FY 18:	\$29,530	\$211,382	\$114,500
Per Capita Revenue:	\$17	\$74	\$45
Per Capita Expenditures:	\$6	\$74	\$46
Revenues over (under) Expenditures:	\$54,649	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	1122.11%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$331,358	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$67	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$274,397	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Bluff Park District		
Unit Code:	049/080/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,602,660		
Equalized Assessed Valuation:	\$649,458,149		
Population:	5,722		
Employees:			
Full Time:	14		
Part Time:	316		
Salaries Paid:	\$2,645,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$53,233	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$9	\$129	\$90
Revenue Collected During FY 18:	\$5,527,308	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,781,109	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$966	\$246	\$181
Per Capita Expenditures:	\$1,010	\$231	\$163
Revenues over (under) Expenditures:	-\$253,801	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-4.69%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$271,165	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$47	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$206,280	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$140,701	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,152,347	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,250	\$293	\$221
General Obligation Debt over EAV:	0.84%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lamotte Park District		
Unit Code:	017/010/12	County:	Crawford
Fiscal Year End:	5/26/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,246		
Equalized Assessed Valuation:	\$27,491,274		
Population:	1,400		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$11,568		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,569	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$54	\$66	\$31
Revenue Collected During FY 18:	\$88,479	\$206,561	\$112,583
Expenditures During FY 18:	\$101,110	\$211,382	\$114,500
Per Capita Revenue:	\$63	\$74	\$45
Per Capita Expenditures:	\$72	\$74	\$46
Revenues over (under) Expenditures:	-\$12,631	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	62.25%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$62,938	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lan Oak Park District		
Unit Code:	016/400/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,169,392		
Equalized Assessed Valuation:	\$380,984,349		
Population:	28,026		
Employees:			
Full Time:		10	
Part Time:		58	
Salaries Paid:		\$577,885	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,055,156	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$73	\$129	\$90
Revenue Collected During FY 18:	\$1,962,451	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,841,614	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$70	\$246	\$181
Per Capita Expenditures:	\$66	\$231	\$163
Revenues over (under) Expenditures:	\$120,837	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	118.16%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,175,993	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$78	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$568,376	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,280,172	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,991,180	\$8,443,445	\$4,438,745
Per Capita Debt:	\$107	\$293	\$221
General Obligation Debt over EAV:	0.11%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lanterman Park District		
Unit Code:	051/010/12	County:	Lawrence
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,000		
Equalized Assessed Valuation:	\$14,401,741		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,345	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$18,056	\$206,561	\$112,583
Expenditures During FY 18:	\$13,354	\$211,382	\$114,500
Per Capita Revenue:	\$9	\$74	\$45
Per Capita Expenditures:	\$7	\$74	\$46
Revenues over (under) Expenditures:	\$4,702	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	157.61%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$21,047	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$11	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$21,047	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lawrence Park District		
Unit Code:	051/020/12	County:	Lawrence
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$140,000		
Equalized Assessed Valuation:	\$51,298,197		
Population:	6,501		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,670	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$4	\$66	\$31
Revenue Collected During FY 18:	\$114,248	\$206,561	\$112,583
Expenditures During FY 18:	\$93,337	\$211,382	\$114,500
Per Capita Revenue:	\$18	\$74	\$45
Per Capita Expenditures:	\$14	\$74	\$46
Revenues over (under) Expenditures:	\$20,911	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	53.12%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$49,581	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$8	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$49,581	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Le Roy Park District		
Unit Code:	064/010/12	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$229,707		
Equalized Assessed Valuation:	\$103,765,925		
Population:	5,000		
Employees:			
Full Time:	2		
Part Time:	50		
Salaries Paid:	\$259,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,274	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$229,707	\$206,561	\$112,583
Expenditures During FY 18:	\$229,707	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$46	\$74	\$46
Revenues over (under) Expenditures:	\$	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	4.47%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$10,274	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$2	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lemont Park District		
Unit Code:	016/405/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,217,738		
Equalized Assessed Valuation:	\$972,780,454		
Population:	22,245		
Employees:			
Full Time:	23		
Part Time:	159		
Salaries Paid:	\$2,301,734		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,400,341	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$153	\$129	\$90
Revenue Collected During FY 18:	\$5,357,089	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,902,445	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$241	\$246	\$181
Per Capita Expenditures:	\$220	\$231	\$163
Revenues over (under) Expenditures:	\$454,644	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	78.63%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,854,985	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$173	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,929,203	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,304,840	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$8,499,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$382	\$293	\$221
General Obligation Debt over EAV:	0.87%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lena Park District		
Unit Code:	089/020/12	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$866,000		
Equalized Assessed Valuation:	\$88,759,082		
Population:	5,021		
Employees:			
	Full Time:		
	Part Time:	75	
	Salaries Paid:	\$167,246	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$493,231	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$98	\$66	\$31
Revenue Collected During FY 18:	\$387,026	\$206,561	\$112,583
Expenditures During FY 18:	\$350,389	\$211,382	\$114,500
Per Capita Revenue:	\$77	\$74	\$45
Per Capita Expenditures:	\$70	\$74	\$46
Revenues over (under) Expenditures:	\$36,637	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	121.53%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$425,833	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$85	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$345,460	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lewistown Park District		
Unit Code:	029/030/12	County:	Fulton
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$116,950		
Equalized Assessed Valuation:	\$32,644,342		
Population:	2,200		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$40,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,719	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$27	\$66	\$31
Revenue Collected During FY 18:	\$79,467	\$206,561	\$112,583
Expenditures During FY 18:	\$105,108	\$211,382	\$114,500
Per Capita Revenue:	\$36	\$74	\$45
Per Capita Expenditures:	\$48	\$74	\$46
Revenues over (under) Expenditures:	-\$25,641	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	31.47%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$33,078	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$15	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$52,150	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lexington Park District		
Unit Code:	064/020/12	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$222,414		
Equalized Assessed Valuation:	\$77,356,598		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$51,440		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,265	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$15	\$66	\$31
Revenue Collected During FY 18:	\$222,414	\$206,561	\$112,583
Expenditures During FY 18:	\$198,370	\$211,382	\$114,500
Per Capita Revenue:	\$111	\$74	\$45
Per Capita Expenditures:	\$99	\$74	\$46
Revenues over (under) Expenditures:	\$24,044	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	27.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$54,309	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$27	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,618	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Limestone Park District		
Unit Code:	046/020/12	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$192,500		
Equalized Assessed Valuation:	\$122,687,366		
Population:	2,350		
Employees:			
	Full Time:		
	Part Time:	21	
	Salaries Paid:	\$51,513	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$307,300	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$131	\$66	\$31
Revenue Collected During FY 18:	\$210,762	\$206,561	\$112,583
Expenditures During FY 18:	\$185,745	\$211,382	\$114,500
Per Capita Revenue:	\$90	\$74	\$45
Per Capita Expenditures:	\$79	\$74	\$46
Revenues over (under) Expenditures:	\$25,017	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	178.91%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$332,317	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$141	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$151,833	\$12,353	\$
Total Unreserved Funds:	\$180,485	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lincoln Park District		
Unit Code:	054/020/12	County:	Logan
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,137,280		
Equalized Assessed Valuation:	\$150,972,552		
Population:	15,100		
Employees:			
Full Time:	7		
Part Time:	11		
Salaries Paid:	\$466,216		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,517	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$13	\$129	\$90
Revenue Collected During FY 18:	\$919,739	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$966,564	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$61	\$246	\$181
Per Capita Expenditures:	\$64	\$231	\$163
Revenues over (under) Expenditures:	-\$46,825	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	16.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$155,337	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$10	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,783,188	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$107,292	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,330,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$154	\$293	\$221
General Obligation Debt over EAV:	1.54%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lindenhurst Park District		
Unit Code:	049/085/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,651,510		
Equalized Assessed Valuation:	\$326,083,215		
Population:	14,513		
Employees:			
Full Time:	9		
Part Time:	51		
Salaries Paid:	\$784,390		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$583,429	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$40	\$129	\$90
Revenue Collected During FY 18:	\$2,473,962	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,214,853	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$170	\$246	\$181
Per Capita Expenditures:	\$153	\$231	\$163
Revenues over (under) Expenditures:	\$259,109	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	38.04%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$842,538	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$58	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,176	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$813,761	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,207,241	\$8,443,445	\$4,438,745
Per Capita Debt:	\$359	\$293	\$221
General Obligation Debt over EAV:	1.59%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lisle Park District		
Unit Code:	022/130/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,481,080		
Equalized Assessed Valuation:	\$1,256,746,761		
Population:	32,000		
Employees:			
Full Time:		37	
Part Time:		363	
Salaries Paid:		\$3,685,081	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,877,304	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$90	\$129	\$90
Revenue Collected During FY 18:	\$6,820,249	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,519,779	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$213	\$246	\$181
Per Capita Expenditures:	\$204	\$231	\$163
Revenues over (under) Expenditures:	\$300,470	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	40.66%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,650,774	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$83	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$629,664	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,812,613	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$9,988,486	\$8,443,445	\$4,438,745
Per Capita Debt:	\$312	\$293	\$221
General Obligation Debt over EAV:	0.68%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,544,536	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$111	\$42	\$
Revenue Collected During FY 18:	\$2,205,110	\$567,033	\$
Expenditures During FY 18:	\$2,215,842	\$577,620	\$
Per Capita Revenue:	\$69	\$22	\$
Per Capita Expenditures:	\$69	\$22	\$
Operating Income (loss):	-\$10,732	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	165.21%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$3,660,804	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$114	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Litchfield Park District		
Unit Code:	068/010/12	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$604,034		
Equalized Assessed Valuation:	\$85,273,601		
Population:	6,939		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$164,049		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,561	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$5	\$66	\$31
Revenue Collected During FY 18:	\$402,925	\$206,561	\$112,583
Expenditures During FY 18:	\$367,668	\$211,382	\$114,500
Per Capita Revenue:	\$58	\$74	\$45
Per Capita Expenditures:	\$53	\$74	\$46
Revenues over (under) Expenditures:	\$35,257	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	17.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$63,336	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,127	\$70,086	\$
Total Unrestricted Net Assets:	\$63,336	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$47,000	\$214,104	\$
Per Capita Debt:	\$7	\$50	\$
General Obligation Debt over EAV:	0.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lockport Park District		
Unit Code:	099/050/12	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,956,575		
Equalized Assessed Valuation:	\$1,792,654,760		
Population:	71,000		
Employees:			
Full Time:	41		
Part Time:	500		
Salaries Paid:	\$4,695,259		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,633,466	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$10,051,876	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,235,782	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$142	\$246	\$181
Per Capita Expenditures:	\$116	\$231	\$163
Revenues over (under) Expenditures:	\$1,816,094	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	80.22%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,606,560	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$93	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,385,396	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,076,612	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$8,717,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$123	\$293	\$221
General Obligation Debt over EAV:	0.49%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,390,226	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$146	\$42	\$
Revenue Collected During FY 18:	\$3,441,863	\$567,033	\$
Expenditures During FY 18:	\$3,776,663	\$577,620	\$
Per Capita Revenue:	\$48	\$22	\$
Per Capita Expenditures:	\$53	\$22	\$
Operating Income (loss):	-\$334,800	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	272.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$10,272,476	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$145	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lombard Park District		
Unit Code:	022/140/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,818,292		
Equalized Assessed Valuation:	\$3,991,336,944		
Population:	43,395		
Employees:			
Full Time:	33		
Part Time:	264		
Salaries Paid:	\$3,411,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,095,998	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$94	\$129	\$90
Revenue Collected During FY 18:	\$7,956,782	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,280,191	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$183	\$246	\$181
Per Capita Expenditures:	\$168	\$231	\$163
Revenues over (under) Expenditures:	\$676,591	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	65.56%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,772,589	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$110	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$496,646	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$4,015,377	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$13,116,390	\$8,443,445	\$4,438,745
Per Capita Debt:	\$302	\$293	\$221
General Obligation Debt over EAV:	0.12%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Grove Park District		
Unit Code:	049/087/12	County:	Lake
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$138,000		
Equalized Assessed Valuation:	\$596,195,764		
Population:	8,050		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$30,949		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,280,856	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$159	\$66	\$31
Revenue Collected During FY 18:	\$211,340	\$206,561	\$112,583
Expenditures During FY 18:	\$177,636	\$211,382	\$114,500
Per Capita Revenue:	\$26	\$74	\$45
Per Capita Expenditures:	\$22	\$74	\$46
Revenues over (under) Expenditures:	\$33,704	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	740.03%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,314,560	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$163	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$243,151	\$12,353	\$
Total Unreserved Funds:	\$1,071,409	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Macomb Park District		
Unit Code:	062/020/12	County:	McDonough
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,265,553		
Equalized Assessed Valuation:	\$192,570,008		
Population:	21,500		
Employees:			
Full Time:	6		
Part Time:	54		
Salaries Paid:	\$538,329		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$382,179	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$18	\$129	\$90
Revenue Collected During FY 18:	\$857,419	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$844,138	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$40	\$246	\$181
Per Capita Expenditures:	\$39	\$231	\$163
Revenues over (under) Expenditures:	\$13,281	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.85%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$395,460	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$18	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$505,498	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$395,460	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,260,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$105	\$293	\$221
General Obligation Debt over EAV:	1.17%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manhattan Park District		
Unit Code:	099/055/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,414,081		
Equalized Assessed Valuation:	\$284,748,645		
Population:	7,776		
Employees:			
Full Time:	12		
Part Time:	6		
Salaries Paid:	\$489,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,342,800	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$173	\$129	\$90
Revenue Collected During FY 18:	\$1,397,530	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,362,254	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$180	\$246	\$181
Per Capita Expenditures:	\$175	\$231	\$163
Revenues over (under) Expenditures:	\$35,276	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	24.61%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$335,286	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$43	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,169	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$470,397	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,655,323	\$8,443,445	\$4,438,745
Per Capita Debt:	\$341	\$293	\$221
General Obligation Debt over EAV:	0.73%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marengo Park District		
Unit Code:	063/040/12	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$841,625		
Equalized Assessed Valuation:	\$120,669,301		
Population:	7,648		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$174,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,071	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$21	\$66	\$31
Revenue Collected During FY 18:	\$485,114	\$206,561	\$112,583
Expenditures During FY 18:	\$498,113	\$211,382	\$114,500
Per Capita Revenue:	\$63	\$74	\$45
Per Capita Expenditures:	\$65	\$74	\$46
Revenues over (under) Expenditures:	-\$12,999	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	36.26%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$180,632	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$24	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,443	\$70,086	\$
Total Unrestricted Net Assets:	-\$366,216	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$2,344,498	\$214,104	\$
Per Capita Debt:	\$307	\$50	\$
General Obligation Debt over EAV:	1.79%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marion Park District		
Unit Code:	100/020/12	County:	Williamson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,725,015		
Equalized Assessed Valuation:	\$321,840,405		
Population:	17,413		
Employees:			
Full Time:	6		
Part Time:	45		
Salaries Paid:	\$401,047		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$684,084	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$39	\$129	\$90
Revenue Collected During FY 18:	\$1,139,498	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,428,455	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$65	\$246	\$181
Per Capita Expenditures:	\$82	\$231	\$163
Revenues over (under) Expenditures:	-\$288,957	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	23.20%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$331,385	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$19	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$179,049	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$895,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$51	\$293	\$221
General Obligation Debt over EAV:	0.28%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$136.904	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$8	\$42	\$
Revenue Collected During FY 18:	\$40.216	\$567,033	\$
Expenditures During FY 18:	\$128.178	\$577,620	\$
Per Capita Revenue:	\$2	\$22	\$
Per Capita Expenditures:	\$7	\$22	\$
Operating Income (loss):	-\$87.962	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	87.91%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$112.684	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$6	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Markham Park District		
Unit Code:	016/410/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$828,191		
Equalized Assessed Valuation:	\$122,283,166		
Population:	62,000		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$271,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,289	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$634,586	\$206,561	\$112,583
Expenditures During FY 18:	\$633,868	\$211,382	\$114,500
Per Capita Revenue:	\$10	\$74	\$45
Per Capita Expenditures:	\$10	\$74	\$46
Revenues over (under) Expenditures:	\$718	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	22.40%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$142,007	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$2	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,374	\$12,353	\$
Total Unreserved Funds:	\$83,273	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$83,840	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.07%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marrowbone Twp Park District		
Unit Code:	070/010/12	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$128,850		
Equalized Assessed Valuation:	\$24,953,533		
Population:	1,703		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$29,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,479	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$31	\$66	\$31
Revenue Collected During FY 18:	\$73,058	\$206,561	\$112,583
Expenditures During FY 18:	\$59,202	\$211,382	\$114,500
Per Capita Revenue:	\$43	\$74	\$45
Per Capita Expenditures:	\$35	\$74	\$46
Revenues over (under) Expenditures:	\$13,856	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	112.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$66,335	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$39	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$66,335	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason City Park District		
Unit Code:	060/010/12	County:	Mason
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$157,300		
Equalized Assessed Valuation:	\$20,047,352		
Population:	2,900		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$38,692		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,028	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$14	\$66	\$31
Revenue Collected During FY 18:	\$129,101	\$206,561	\$112,583
Expenditures During FY 18:	\$111,813	\$211,382	\$114,500
Per Capita Revenue:	\$45	\$74	\$45
Per Capita Expenditures:	\$39	\$74	\$46
Revenues over (under) Expenditures:	\$17,288	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	53.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$59,316	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$20	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$129,101	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason Township Park District		
Unit Code:	025/025/12	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,000		
Equalized Assessed Valuation:	\$1,210,000		
Population:	575		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,540	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$69	\$66	\$31
Revenue Collected During FY 18:	\$27,449	\$206,561	\$112,583
Expenditures During FY 18:	\$28,238	\$211,382	\$114,500
Per Capita Revenue:	\$48	\$74	\$45
Per Capita Expenditures:	\$49	\$74	\$46
Revenues over (under) Expenditures:	-\$789	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	137.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$38,751	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$67	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$37,620	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mattoon Park District		
Unit Code:	015/030/12	County:	Coles
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,218,941		
Equalized Assessed Valuation:	\$165,647,620		
Population:	15,817		
Employees:			
	Full Time:	1	
	Part Time:	53	
	Salaries Paid:	\$160,709	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$156,819	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$10	\$66	\$31
Revenue Collected During FY 18:	\$422,648	\$206,561	\$112,583
Expenditures During FY 18:	\$436,728	\$211,382	\$114,500
Per Capita Revenue:	\$27	\$74	\$45
Per Capita Expenditures:	\$28	\$74	\$46
Revenues over (under) Expenditures:	-\$14,080	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	32.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$142,739	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,650	\$70,086	\$
Total Unrestricted Net Assets:	-\$33,399	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$775,000	\$214,104	\$
Per Capita Debt:	\$49	\$50	\$
General Obligation Debt over EAV:	0.47%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mc Cook Park District		
Unit Code:	016/430/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,101,804		
Equalized Assessed Valuation:	\$102,505,792		
Population:	230		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$184,848		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$171,355	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$745	\$66	\$31
Revenue Collected During FY 18:	\$424,399	\$206,561	\$112,583
Expenditures During FY 18:	\$362,785	\$211,382	\$114,500
Per Capita Revenue:	\$1,845	\$74	\$45
Per Capita Expenditures:	\$1,577	\$74	\$46
Revenues over (under) Expenditures:	\$61,614	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	64.22%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$232,969	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$1,013	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,415	\$70,086	\$
Total Unrestricted Net Assets:	\$232,969	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$511,000	\$214,104	\$
Per Capita Debt:	\$2,222	\$50	\$
General Obligation Debt over EAV:	0.50%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Medinah Park District		
Unit Code:	022/150/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,106,397		
Equalized Assessed Valuation:	\$348,456,819		
Population:	9,500		
Employees:			
Full Time:	7		
Part Time:	30		
Salaries Paid:	\$521,396		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$743,561	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$78	\$129	\$90
Revenue Collected During FY 18:	\$1,498,145	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,300,478	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$158	\$246	\$181
Per Capita Expenditures:	\$137	\$231	\$163
Revenues over (under) Expenditures:	\$197,667	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	72.38%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$941,228	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$99	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$256,691	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$203,252	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,480,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$156	\$293	\$221
General Obligation Debt over EAV:	0.42%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	095/010/12	County:	Washington
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$821,056		
Equalized Assessed Valuation:	\$97,238,840		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	38		
Salaries Paid:	\$74,938		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$521,188	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$104	\$66	\$31
Revenue Collected During FY 18:	\$308,092	\$206,561	\$112,583
Expenditures During FY 18:	\$213,351	\$211,382	\$114,500
Per Capita Revenue:	\$62	\$74	\$45
Per Capita Expenditures:	\$43	\$74	\$46
Revenues over (under) Expenditures:	\$94,741	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	288.69%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$615,929	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$123	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$615,929	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	016/440/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,411,101		
Equalized Assessed Valuation:	\$569,570,653		
Population:	50,000		
Employees:			
Full Time:	17		
Part Time:	110		
Salaries Paid:	\$1,542,590		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,139,703	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$43	\$129	\$90
Revenue Collected During FY 18:	\$3,151,454	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,317,826	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$63	\$246	\$181
Per Capita Expenditures:	\$66	\$231	\$163
Revenues over (under) Expenditures:	-\$166,372	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	43.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,428,881	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$29	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,492,081	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$988,591	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,150,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$43	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metamora Park District		
Unit Code:	102/015/12	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$493,682		
Equalized Assessed Valuation:	\$71,001,153		
Population:	3,732		
Employees:			
Full Time:			
Part Time:	48		
Salaries Paid:	\$76,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,685	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$36	\$66	\$31
Revenue Collected During FY 18:	\$457,473	\$206,561	\$112,583
Expenditures During FY 18:	\$306,548	\$211,382	\$114,500
Per Capita Revenue:	\$123	\$74	\$45
Per Capita Expenditures:	\$82	\$74	\$46
Revenues over (under) Expenditures:	\$150,925	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	92.84%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$284,610	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$76	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,342	\$12,353	\$
Total Unreserved Funds:	\$254,214	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$395,000	\$214,104	\$
Per Capita Debt:	\$106	\$50	\$
General Obligation Debt over EAV:	0.56%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midlothian Park District		
Unit Code:	016/450/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,700,588		
Equalized Assessed Valuation:	\$204,110,410		
Population:	14,896		
Employees:			
Full Time:	10		
Part Time:	43		
Salaries Paid:	\$625,998		

Blended Component Units
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,031,421	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$69	\$129	\$90
Revenue Collected During FY 18:	\$1,390,962	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,553,117	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$93	\$246	\$181
Per Capita Expenditures:	\$104	\$231	\$163
Revenues over (under) Expenditures:	-\$162,155	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	66.59%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,034,266	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,551	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$418,901	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$165,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$11	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milford Township Park District		
Unit Code:	038/020/12	County:	Iroquois
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$266,900		
Equalized Assessed Valuation:	\$18,355,669		
Population:	1,659		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$17,347		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,210	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$79,506	\$206,561	\$112,583
Expenditures During FY 18:	\$84,578	\$211,382	\$114,500
Per Capita Revenue:	\$48	\$74	\$45
Per Capita Expenditures:	\$51	\$74	\$46
Revenues over (under) Expenditures:	-\$5,072	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	11.99%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$10,138	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$6	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,767	\$70,086	\$
Total Unrestricted Net Assets:	\$3,371	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milledgeville Park District		
Unit Code:	008/010/12	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$459,500		
Equalized Assessed Valuation:	\$38,605,060		
Population:	1,098		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$70,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,037	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$131	\$66	\$31
Revenue Collected During FY 18:	\$207,002	\$206,561	\$112,583
Expenditures During FY 18:	\$165,319	\$211,382	\$114,500
Per Capita Revenue:	\$189	\$74	\$45
Per Capita Expenditures:	\$151	\$74	\$46
Revenues over (under) Expenditures:	\$41,683	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	112.34%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$185,720	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$169	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,591	\$70,086	\$
Total Unrestricted Net Assets:	\$123,412	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$270,328	\$214,104	\$
Per Capita Debt:	\$246	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mokena Park District		
Unit Code:	099/060/12	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,665,984		
Equalized Assessed Valuation:	\$991,257,400		
Population:	22,000		
Employees:			
Full Time:	21		
Part Time:	124		
Salaries Paid:	\$1,201,019		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,272,988	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$194	\$129	\$90
Revenue Collected During FY 18:	\$2,972,824	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,078,678	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$135	\$246	\$181
Per Capita Expenditures:	\$140	\$231	\$163
Revenues over (under) Expenditures:	-\$105,854	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	75.86%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,335,478	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$106	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$550,869	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,276,154	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,943,106	\$8,443,445	\$4,438,745
Per Capita Debt:	\$361	\$293	\$221
General Obligation Debt over EAV:	0.67%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,557,714	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$207	\$42	\$
Revenue Collected During FY 18:	\$956,617	\$567,033	\$
Expenditures During FY 18:	\$1,062,278	\$577,620	\$
Per Capita Revenue:	\$43	\$22	\$
Per Capita Expenditures:	\$48	\$22	\$
Operating Income (loss):	-\$105,661	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	411.34%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$4,369,538	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$199	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Momence Park District		
Unit Code:	046/030/12	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,690		
Equalized Assessed Valuation:	\$69,385,163		
Population:	3,300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$51,668		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,567	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$130,870	\$206,561	\$112,583
Expenditures During FY 18:	\$155,120	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$47	\$74	\$46
Revenues over (under) Expenditures:	-\$24,250	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	26.64%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$41,317	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,353	\$70,086	\$
Total Unrestricted Net Assets:	\$31,641	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$73,000	\$214,104	\$
Per Capita Debt:	\$22	\$50	\$
General Obligation Debt over EAV:	0.11%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monmouth Park District		
Unit Code:	094/010/12	County:	Warren
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,286,870		
Equalized Assessed Valuation:	\$78,970,000		
Population:	10,799		
Employees:			
Full Time:	7		
Part Time:	44		
Salaries Paid:	\$315,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$808,061	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$75	\$66	\$31
Revenue Collected During FY 18:	\$435,574	\$206,561	\$112,583
Expenditures During FY 18:	\$492,947	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$46	\$74	\$46
Revenues over (under) Expenditures:	-\$57,373	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	148.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$730,688	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$68	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$719,045	\$70,086	\$
Total Unrestricted Net Assets:	\$26,315	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$170,000	\$214,104	\$
Per Capita Debt:	\$16	\$50	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$475.793	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$44	\$4	\$
Revenue Collected During FY 18:	\$372.100	\$14,303	\$
Expenditures During FY 18:	\$429.753	\$15,423	\$
Per Capita Revenue:	\$34	\$2	\$
Per Capita Expenditures:	\$40	\$2	\$
Operating Income (loss):	-\$57.653	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	97.30%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$418.140	\$33,198	\$
Per Capita Ending Retained Earnings:	\$39	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Park District		
Unit Code:	090/030/12	County:	Tazewell
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,673,500		
Equalized Assessed Valuation:	\$594,221,109		
Population:	16,300		
Employees:			
Full Time:	7		
Part Time:	105		
Salaries Paid:	\$568,291		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,790,262	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$110	\$129	\$90
Revenue Collected During FY 18:	\$1,932,200	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,076,602	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$119	\$246	\$181
Per Capita Expenditures:	\$127	\$231	\$163
Revenues over (under) Expenditures:	-\$144,402	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	79.26%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,645,860	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$101	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,771,771	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$269,410	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,790,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$233	\$293	\$221
General Obligation Debt over EAV:	0.64%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Grove Park District		
Unit Code:	016/460/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,897,413		
Equalized Assessed Valuation:	\$798,444,263		
Population:	23,316		
Employees:			
Full Time:	23		
Part Time:	241		
Salaries Paid:	\$3,770,954		

Blended Component Units
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,018,577	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$87	\$129	\$90
Revenue Collected During FY 18:	\$6,996,263	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,355,308	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$300	\$246	\$181
Per Capita Expenditures:	\$315	\$231	\$163
Revenues over (under) Expenditures:	-\$359,045	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	20.86%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,534,532	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$66	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,345,026	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$185,250	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,720,550	\$8,443,445	\$4,438,745
Per Capita Debt:	\$331	\$293	\$221
General Obligation Debt over EAV:	0.97%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moweaqua Township Park District		
Unit Code:	086/010/12	County:	Shelby
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$83,020		
Equalized Assessed Valuation:	\$24,926,558		
Population:	2,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,009	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$25	\$66	\$31
Revenue Collected During FY 18:	\$32,020	\$206,561	\$112,583
Expenditures During FY 18:	\$46,061	\$211,382	\$114,500
Per Capita Revenue:	\$16	\$74	\$45
Per Capita Expenditures:	\$23	\$74	\$46
Revenues over (under) Expenditures:	-\$14,041	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	75.92%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$34,968	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$17	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Hopes Funks Grove Park District		
Unit Code:	064/045/12	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$288,141		
Equalized Assessed Valuation:	\$52,775,917		
Population:	1,400		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$65,159		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$204,516	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$146	\$66	\$31
Revenue Collected During FY 18:	\$216,310	\$206,561	\$112,583
Expenditures During FY 18:	\$288,141	\$211,382	\$114,500
Per Capita Revenue:	\$155	\$74	\$45
Per Capita Expenditures:	\$206	\$74	\$46
Revenues over (under) Expenditures:	-\$71,831	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	46.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$132,685	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$95	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$3,866,017	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Prospect Park District		
Unit Code:	016/470/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,587,290		
Equalized Assessed Valuation:	\$1,667,332,206		
Population:	54,771		
Employees:			
Full Time:	97		
Part Time:	309		
Salaries Paid:	\$6,061,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,055,347	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$74	\$129	\$90
Revenue Collected During FY 18:	\$13,562,051	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$12,695,939	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$248	\$246	\$181
Per Capita Expenditures:	\$232	\$231	\$163
Revenues over (under) Expenditures:	\$866,112	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	29.73%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,774,003	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,356,310	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$2,440,331	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$23,429,197	\$8,443,445	\$4,438,745
Per Capita Debt:	\$428	\$293	\$221
General Obligation Debt over EAV:	0.37%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Pulaski Park District		
Unit Code:	054/030/12	County:	Logan
Fiscal Year End:	10/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$262,629		
Equalized Assessed Valuation:	\$44,369,284		
Population:	1,566		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$32,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,088	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$72	\$66	\$31
Revenue Collected During FY 18:	\$142,950	\$206,561	\$112,583
Expenditures During FY 18:	\$187,657	\$211,382	\$114,500
Per Capita Revenue:	\$91	\$74	\$45
Per Capita Expenditures:	\$120	\$74	\$46
Revenues over (under) Expenditures:	-\$44,707	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	36.16%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$67,848	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$43	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$67,849	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$596,159	\$214,104	\$
Per Capita Debt:	\$381	\$50	\$
General Obligation Debt over EAV:	1.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Sterling Park District		
Unit Code:	005/010/12	County:	Brown
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$92,900		
Equalized Assessed Valuation:	\$37,384,470		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$25,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,950	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$76,209	\$206,561	\$112,583
Expenditures During FY 18:	\$47,348	\$211,382	\$114,500
Per Capita Revenue:	\$30	\$74	\$45
Per Capita Expenditures:	\$19	\$74	\$46
Revenues over (under) Expenditures:	\$28,861	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	132.66%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$62,811	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$62,811	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$3,206	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.816	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$9	\$4	\$
Revenue Collected During FY 18:	\$39.450	\$14,303	\$
Expenditures During FY 18:	\$52.551	\$15,423	\$
Per Capita Revenue:	\$16	\$2	\$
Per Capita Expenditures:	\$21	\$2	\$
Operating Income (loss):	-\$13.101	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	41.32%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$21.715	\$33,198	\$
Per Capita Ending Retained Earnings:	\$9	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mundelein Park District		
Unit Code:	049/090/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,227,027		
Equalized Assessed Valuation:	\$950,637,987		
Population:	37,687		
Employees:			
Full Time:	35		
Part Time:	410		
Salaries Paid:	\$3,983,611		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,816,305	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$101	\$129	\$90
Revenue Collected During FY 18:	\$8,852,941	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,356,808	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$235	\$246	\$181
Per Capita Expenditures:	\$222	\$231	\$163
Revenues over (under) Expenditures:	\$496,133	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	51.72%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,321,749	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$115	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$682,207	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,665,079	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,610,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$96	\$293	\$221
General Obligation Debt over EAV:	0.38%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Murphysboro Park District		
Unit Code:	039/030/12	County:	Jackson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$743,025		
Equalized Assessed Valuation:	\$68,881,939		
Population:	7,990		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$100,297		

Blended Component Units
Number Submitted = 2
general fund
PROGRAMS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,030,861	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$129	\$66	\$31
Revenue Collected During FY 18:	\$339,204	\$206,561	\$112,583
Expenditures During FY 18:	\$428,974	\$211,382	\$114,500
Per Capita Revenue:	\$42	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	-\$89,770	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	219.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$941,091	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$118	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$160,039	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$129,530	\$214,104	\$
Per Capita Debt:	\$16	\$50	\$
General Obligation Debt over EAV:	0.19%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Naperville Park District		
Unit Code:	022/160/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,528,198		
Equalized Assessed Valuation:	\$21,549,078,540		
Population:	147,682		
Employees:			
Full Time:	102		
Part Time:	1,056		
Salaries Paid:	\$11,082,945		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,409,282	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$131	\$129	\$90
Revenue Collected During FY 18:	\$35,062,108	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$33,776,323	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$237	\$246	\$181
Per Capita Expenditures:	\$229	\$231	\$163
Revenues over (under) Expenditures:	\$1,285,785	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	94.08%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$31,776,860	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$215	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,753,356	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$13,665,341	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$38,614,059	\$8,443,445	\$4,438,745
Per Capita Debt:	\$261	\$293	\$221
General Obligation Debt over EAV:	0.14%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nauvoo Park District		
Unit Code:	034/055/12	County:	Hancock
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,124		
Equalized Assessed Valuation:	\$19,163,849		
Population:	1,071		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,200		

Blended Component Units
Number Submitted = 1 General Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,828	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$48	\$66	\$31
Revenue Collected During FY 18:	\$33,865	\$206,561	\$112,583
Expenditures During FY 18:	\$34,724	\$211,382	\$114,500
Per Capita Revenue:	\$32	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	-\$859	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	146.78%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$50,969	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$48	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,828	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neoga Park District		
Unit Code:	018/015/12	County:	Cumberland
Fiscal Year End:	4/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,751		
Equalized Assessed Valuation:	\$39,061,153		
Population:	1,625		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$19,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,826	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$99,560	\$206,561	\$112,583
Expenditures During FY 18:	\$81,751	\$211,382	\$114,500
Per Capita Revenue:	\$61	\$74	\$45
Per Capita Expenditures:	\$50	\$74	\$46
Revenues over (under) Expenditures:	\$17,809	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	91.30%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$74,635	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$46	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Athens Park District		
Unit Code:	088/050/12	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,363		
Equalized Assessed Valuation:	\$26,681,553		
Population:	2,100		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$7,157		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,192	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$30,951	\$206,561	\$112,583
Expenditures During FY 18:	\$26,916	\$211,382	\$114,500
Per Capita Revenue:	\$15	\$74	\$45
Per Capita Expenditures:	\$13	\$74	\$46
Revenues over (under) Expenditures:	\$4,035	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	30.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$8,227	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$4	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Lenox Community Park District		
Unit Code:	099/070/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,480,268		
Equalized Assessed Valuation:	\$1,267,846,426		
Population:	66,000		
Employees:			
Full Time:	31		
Part Time:	220		
Salaries Paid:	\$2,623,503		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$794,646	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$12	\$129	\$90
Revenue Collected During FY 18:	\$5,041,258	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,950,621	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$76	\$246	\$181
Per Capita Expenditures:	\$75	\$231	\$163
Revenues over (under) Expenditures:	\$90,637	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	18.75%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$928,062	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$14	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,495	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$673,529	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,541,336	\$8,443,445	\$4,438,745
Per Capita Debt:	\$23	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,205,373	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$18	\$42	\$
Revenue Collected During FY 18:	\$1,907,577	\$567,033	\$
Expenditures During FY 18:	\$1,837,487	\$577,620	\$
Per Capita Revenue:	\$29	\$22	\$
Per Capita Expenditures:	\$28	\$22	\$
Operating Income (loss):	\$70,090	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	124.53%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$2,288,306	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$35	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niantic Park District		
Unit Code:	055/030/12	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$35,386,685		
Population:	699		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$	\$66	\$31
Revenue Collected During FY 18:	\$	\$206,561	\$112,583
Expenditures During FY 18:	\$	\$211,382	\$114,500
Per Capita Revenue:	\$	\$74	\$45
Per Capita Expenditures:	\$	\$74	\$46
Revenues over (under) Expenditures:	\$	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	0.00%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niles Park District		
Unit Code:	016/480/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,367,682		
Equalized Assessed Valuation:	\$1,034,862,602		
Population:	25,379		
Employees:			
Full Time:		35	
Part Time:		200	
Salaries Paid:		\$3,160,123	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,521,973	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$375	\$129	\$90
Revenue Collected During FY 18:	\$7,439,056	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,085,662	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$293	\$246	\$181
Per Capita Expenditures:	\$279	\$231	\$163
Revenues over (under) Expenditures:	\$353,394	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	134.38%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,521,367	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$375	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,782,313	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,830,984	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$28,090,382	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,107	\$293	\$221
General Obligation Debt over EAV:	2.59%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,693,521	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$579	\$42	\$
Revenue Collected During FY 18:	\$2,113,199	\$567,033	\$
Expenditures During FY 18:	\$2,462,188	\$577,620	\$
Per Capita Revenue:	\$83	\$22	\$
Per Capita Expenditures:	\$97	\$22	\$
Operating Income (loss):	-\$348,989	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	575.28%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$14,164,532	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$558	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nokomis Community Memorial Park District		
Unit Code:	068/020/12	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$224,460		
Equalized Assessed Valuation:	\$27,989,959		
Population:	2,700		
Employees:			
Full Time:	2		
Part Time:	21		
Salaries Paid:	\$33,095		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$143,359	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$53	\$66	\$31
Revenue Collected During FY 18:	\$133,231	\$206,561	\$112,583
Expenditures During FY 18:	\$155,468	\$211,382	\$114,500
Per Capita Revenue:	\$49	\$74	\$45
Per Capita Expenditures:	\$58	\$74	\$46
Revenues over (under) Expenditures:	-\$22,237	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	77.91%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$121,122	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,122	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Norridge Park District		
Unit Code:	016/490/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,124,955		
Equalized Assessed Valuation:	\$520,810,243		
Population:	15,500		
Employees:			
Full Time:		18	
Part Time:		182	
Salaries Paid:		\$1,617,196	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,029,620	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$131	\$129	\$90
Revenue Collected During FY 18:	\$2,634,937	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,446,405	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$170	\$246	\$181
Per Capita Expenditures:	\$158	\$231	\$163
Revenues over (under) Expenditures:	\$188,532	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	93.74%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,293,152	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$148	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,005,291	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,602,023	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$583,278	\$8,443,445	\$4,438,745
Per Capita Debt:	\$38	\$293	\$221
General Obligation Debt over EAV:	0.11%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$909.028	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$59	\$42	\$
Revenue Collected During FY 18:	\$1,211.946	\$567,033	\$
Expenditures During FY 18:	\$1,022.777	\$577,620	\$
Per Capita Revenue:	\$78	\$22	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	\$189.169	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	100.04%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,023.197	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$66	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Clay Park District		
Unit Code:	013/010/12	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,158,700		
Equalized Assessed Valuation:	\$44,147,350		
Population:	5,600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,003	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$13	\$66	\$31
Revenue Collected During FY 18:	\$77,703	\$206,561	\$112,583
Expenditures During FY 18:	\$189,398	\$211,382	\$114,500
Per Capita Revenue:	\$14	\$74	\$45
Per Capita Expenditures:	\$34	\$74	\$46
Revenues over (under) Expenditures:	-\$111,695	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	9.67%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$18,308	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$3	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$18,306	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$30,000	\$214,104	\$
Per Capita Debt:	\$5	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Scott Park District		
Unit Code:	085/010/12	County:	Scott
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$57,278		
Equalized Assessed Valuation:	\$22,628,340		
Population:	718		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,202	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$49	\$66	\$31
Revenue Collected During FY 18:	\$30,725	\$206,561	\$112,583
Expenditures During FY 18:	\$25,617	\$211,382	\$114,500
Per Capita Revenue:	\$43	\$74	\$45
Per Capita Expenditures:	\$36	\$74	\$46
Revenues over (under) Expenditures:	\$5,108	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	157.36%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$40,310	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$56	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northbrook Park District		
Unit Code:	016/500/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,592,303		
Equalized Assessed Valuation:	\$2,682,584,797		
Population:	33,170		
Employees:			
Full Time:	70		
Part Time:	679		
Salaries Paid:	\$12,162,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,550,215	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$620	\$129	\$90
Revenue Collected During FY 18:	\$30,550,027	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$31,135,167	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$921	\$246	\$181
Per Capita Expenditures:	\$939	\$231	\$163
Revenues over (under) Expenditures:	-\$585,140	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	60.00%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$18,680,075	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$563	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,955,730	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$15,618,804	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$	\$8,443,445	\$4,438,745
Per Capita Debt:	\$	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northfield Park District		
Unit Code:	016/510/12	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,002,495		
Equalized Assessed Valuation:	\$484,476,727		
Population:	5,500		
Employees:			
Full Time:	7		
Part Time:	65		
Salaries Paid:	\$747,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$759,727	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$138	\$129	\$90
Revenue Collected During FY 18:	\$2,089,185	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,639,017	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$380	\$246	\$181
Per Capita Expenditures:	\$298	\$231	\$163
Revenues over (under) Expenditures:	\$450,168	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	45.45%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$744,992	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$135	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,729	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$486,230	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,733,334	\$8,443,445	\$4,438,745
Per Capita Debt:	\$315	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Brook Park District		
Unit Code:	022/170/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,539,180		
Equalized Assessed Valuation:	\$1,449,848,671		
Population:	7,883		
Employees:			
Full Time:	33		
Part Time:	123		
Salaries Paid:	\$3,998,987		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,605,302	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$457	\$129	\$90
Revenue Collected During FY 18:	\$7,031,200	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,497,898	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$892	\$246	\$181
Per Capita Expenditures:	\$824	\$231	\$163
Revenues over (under) Expenditures:	\$533,302	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.38%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,728,604	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$473	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$256,408	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,173,371	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,084,298	\$8,443,445	\$4,438,745
Per Capita Debt:	\$391	\$293	\$221
General Obligation Debt over EAV:	0.18%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,620,202	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$206	\$42	\$
Revenue Collected During FY 18:	\$1,658,109	\$567,033	\$
Expenditures During FY 18:	\$1,468,406	\$577,620	\$
Per Capita Revenue:	\$210	\$22	\$
Per Capita Expenditures:	\$186	\$22	\$
Operating Income (loss):	\$189,703	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	123.26%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,809,905	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$230	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Forest Park District		
Unit Code:	016/520/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,506,134		
Equalized Assessed Valuation:	\$422,813,173		
Population:	27,962		
Employees:			
Full Time:	10		
Part Time:	133		
Salaries Paid:	\$1,132,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$62,897	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$2	\$129	\$90
Revenue Collected During FY 18:	\$2,413,478	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,997,776	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$86	\$246	\$181
Per Capita Expenditures:	\$71	\$231	\$163
Revenues over (under) Expenditures:	\$415,702	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	17.66%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$352,805	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$13	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,710,521	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$672,590	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,543,100	\$8,443,445	\$4,438,745
Per Capita Debt:	\$91	\$293	\$221
General Obligation Debt over EAV:	0.31%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Lawn Park District		
Unit Code:	016/530/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,455,215		
Equalized Assessed Valuation:	\$1,177,726,577		
Population:	56,087		
Employees:			
Full Time:	54		
Part Time:	611		
Salaries Paid:	\$5,292,899		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,382,499	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$42	\$129	\$90
Revenue Collected During FY 18:	\$7,029,415	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,147,977	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$125	\$246	\$181
Per Capita Expenditures:	\$110	\$231	\$163
Revenues over (under) Expenditures:	\$881,438	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	36.86%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,266,197	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$40	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$769,120	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$556,298	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,050,620	\$8,443,445	\$4,438,745
Per Capita Debt:	\$54	\$293	\$221
General Obligation Debt over EAV:	0.17%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,359,497	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$274	\$42	\$
Revenue Collected During FY 18:	\$3,640,687	\$567,033	\$
Expenditures During FY 18:	\$3,741,563	\$577,620	\$
Per Capita Revenue:	\$65	\$22	\$
Per Capita Expenditures:	\$67	\$22	\$
Operating Income (loss):	-\$100,876	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	407.81%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$15,258,621	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$272	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Park Park District		
Unit Code:	016/540/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,642,541		
Equalized Assessed Valuation:	\$1,655,776,153		
Population:	52,261		
Employees:			
Full Time:	57		
Part Time:	679		
Salaries Paid:	\$6,464,928		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,590,545	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$126	\$129	\$90
Revenue Collected During FY 18:	\$17,954,949	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$15,033,976	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$344	\$246	\$181
Per Capita Expenditures:	\$288	\$231	\$163
Revenues over (under) Expenditures:	\$2,920,973	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	49.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,491,983	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$143	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$838,933	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$8,568,294	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$26,055,417	\$8,443,445	\$4,438,745
Per Capita Debt:	\$499	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakbrook Terrace Park District		
Unit Code:	022/180/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,354,561		
Equalized Assessed Valuation:	\$300,582,758		
Population:	2,500		
Employees:			
Full Time:	8		
Part Time:	61		
Salaries Paid:	\$587,569		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$694,199	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$278	\$129	\$90
Revenue Collected During FY 18:	\$1,223,416	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,057,091	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$489	\$246	\$181
Per Capita Expenditures:	\$423	\$231	\$163
Revenues over (under) Expenditures:	\$166,325	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	81.40%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$860,524	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$344	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,345,989	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,409,521	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$933,221	\$8,443,445	\$4,438,745
Per Capita Debt:	\$373	\$293	\$221
General Obligation Debt over EAV:	0.26%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Octavia Park District		
Unit Code:	064/030/12	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,500		
Equalized Assessed Valuation:	\$35,761,265		
Population:	1,100		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$21,929	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,171	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$254,859	\$206,561	\$112,583
Expenditures During FY 18:	\$167,045	\$211,382	\$114,500
Per Capita Revenue:	\$232	\$74	\$45
Per Capita Expenditures:	\$152	\$74	\$46
Revenues over (under) Expenditures:	\$87,814	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	53.87%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$89,985	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$82	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$89,986	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$156,800	\$214,104	\$
Per Capita Debt:	\$143	\$50	\$
General Obligation Debt over EAV:	0.44%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Park District		
Unit Code:	053/010/12	County:	Livingston
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,779		
Equalized Assessed Valuation:	\$44,744,271		
Population:	976		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$38,557		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$225,948	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$232	\$66	\$31
Revenue Collected During FY 18:	\$96,603	\$206,561	\$112,583
Expenditures During FY 18:	\$101,783	\$211,382	\$114,500
Per Capita Revenue:	\$99	\$74	\$45
Per Capita Expenditures:	\$104	\$74	\$46
Revenues over (under) Expenditures:	-\$5,180	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	216.90%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$220,768	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$226	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$247,663	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olympia Fields Park District		
Unit Code:	016/550/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,991,609		
Equalized Assessed Valuation:	\$138,348,990		
Population:	4,988		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$388,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,488	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$8	\$129	\$90
Revenue Collected During FY 18:	\$852,180	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,055,762	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$171	\$246	\$181
Per Capita Expenditures:	\$212	\$231	\$163
Revenues over (under) Expenditures:	-\$203,582	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-13.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$146,022	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$29	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,578	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$572,396	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,656,505	\$8,443,445	\$4,438,745
Per Capita Debt:	\$533	\$293	\$221
General Obligation Debt over EAV:	0.85%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oregon Park District		
Unit Code:	071/020/12	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,891,016		
Equalized Assessed Valuation:	\$676,244,840		
Population:	3,605		
Employees:			
Full Time:	16		
Part Time:	81		
Salaries Paid:	\$1,249,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,512,168	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$419	\$129	\$90
Revenue Collected During FY 18:	\$2,383,590	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,494,143	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$661	\$246	\$181
Per Capita Expenditures:	\$969	\$231	\$163
Revenues over (under) Expenditures:	-\$1,110,553	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	49.95%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,745,189	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$484	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$807,580	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$945,027	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,327,860	\$8,443,445	\$4,438,745
Per Capita Debt:	\$368	\$293	\$221
General Obligation Debt over EAV:	0.19%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oswegoland Park District		
Unit Code:	047/010/12	County:	Kendall
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,781,788		
Equalized Assessed Valuation:	\$1,377,894,565		
Population:	56,904		
Employees:			
Full Time:	48		
Part Time:	372		
Salaries Paid:	\$5,554,407		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,302,683	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$128	\$129	\$90
Revenue Collected During FY 18:	\$11,659,715	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$10,026,812	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$205	\$246	\$181
Per Capita Expenditures:	\$176	\$231	\$163
Revenues over (under) Expenditures:	\$1,632,903	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	87.53%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,776,586	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$154	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,861,274	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,417,263	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$8,985,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$158	\$293	\$221
General Obligation Debt over EAV:	0.65%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Palatine Park District		
Unit Code:	016/560/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,530,416		
Equalized Assessed Valuation:	\$2,242,622,472		
Population:	83,000		
Employees:			
Full Time:	41		
Part Time:	1,189		
Salaries Paid:	\$9,302,703		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,873,407	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$191	\$129	\$90
Revenue Collected During FY 18:	\$21,050,406	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$19,238,602	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$254	\$246	\$181
Per Capita Expenditures:	\$232	\$231	\$163
Revenues over (under) Expenditures:	\$1,811,804	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	90.08%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$17,330,296	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$209	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,837,787	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,244,692	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$22,096,955	\$8,443,445	\$4,438,745
Per Capita Debt:	\$266	\$293	\$221
General Obligation Debt over EAV:	0.51%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Park Ridge Park District		
Unit Code:	016/580/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,354,121		
Equalized Assessed Valuation:	\$1,570,608,104		
Population:	37,480		
Employees:			
Full Time:	59		
Part Time:	843		
Salaries Paid:	\$7,187,269		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,011,281	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$134	\$129	\$90
Revenue Collected During FY 18:	\$16,532,013	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$16,291,557	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$441	\$246	\$181
Per Capita Expenditures:	\$435	\$231	\$163
Revenues over (under) Expenditures:	\$240,456	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.59%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,983,737	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$133	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,133,645	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$4,453,207	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$16,204,840	\$8,443,445	\$4,438,745
Per Capita Debt:	\$432	\$293	\$221
General Obligation Debt over EAV:	1.03%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Paxton Park District		
Unit Code:	027/010/12	County:	Ford
Fiscal Year End:	1/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$630,230		
Equalized Assessed Valuation:	\$48,305,496		
Population:	4,473		
Employees:			
Full Time:	1		
Part Time:	47		
Salaries Paid:	\$82,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$134,920	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$30	\$66	\$31
Revenue Collected During FY 18:	\$230,813	\$206,561	\$112,583
Expenditures During FY 18:	\$233,618	\$211,382	\$114,500
Per Capita Revenue:	\$52	\$74	\$45
Per Capita Expenditures:	\$52	\$74	\$46
Revenues over (under) Expenditures:	-\$2,805	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	56.55%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$132,115	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$30	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$103,957	\$12,353	\$
Total Unreserved Funds:	\$28,158	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$100,000	\$214,104	\$
Per Capita Debt:	\$22	\$50	\$
General Obligation Debt over EAV:	0.21%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pearl City Park District		
Unit Code:	089/030/12	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$184,575		
Equalized Assessed Valuation:	\$44,853,594		
Population:	3,200		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$89,944		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,108	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$32	\$66	\$31
Revenue Collected During FY 18:	\$148,023	\$206,561	\$112,583
Expenditures During FY 18:	\$187,071	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$58	\$74	\$46
Revenues over (under) Expenditures:	-\$39,048	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	33.71%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$63,060	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$20	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$79,022	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pekin Park District		
Unit Code:	090/040/12	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,221,795		
Equalized Assessed Valuation:	\$501,368,983		
Population:	34,000		
Employees:			
	Full Time:	35	
	Part Time:	259	
	Salaries Paid:	\$2,519,692	

Blended Component Units
Number Submitted = 1
Pekin Park Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,337,047	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$39	\$129	\$90
Revenue Collected During FY 18:	\$3,855,681	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,063,084	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$113	\$246	\$181
Per Capita Expenditures:	\$120	\$231	\$163
Revenues over (under) Expenditures:	-\$207,403	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	31.70%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,287,894	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$38	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$960,762	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$349,292	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,469,207	\$8,443,445	\$4,438,745
Per Capita Debt:	\$220	\$293	\$221
General Obligation Debt over EAV:	1.48%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,853,413	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$55	\$42	\$
Revenue Collected During FY 18:	\$1,787,250	\$567,033	\$
Expenditures During FY 18:	\$1,910,291	\$577,620	\$
Per Capita Revenue:	\$53	\$22	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	-\$123,041	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	90.44%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,727,668	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$51	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Peotone Park District		
Unit Code:	099/080/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$478,199		
Equalized Assessed Valuation:	\$87,789,258		
Population:	4,152		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$67,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$317,797	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$77	\$66	\$31
Revenue Collected During FY 18:	\$310,686	\$206,561	\$112,583
Expenditures During FY 18:	\$318,389	\$211,382	\$114,500
Per Capita Revenue:	\$75	\$74	\$45
Per Capita Expenditures:	\$77	\$74	\$46
Revenues over (under) Expenditures:	-\$7,703	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	97.34%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$309,905	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$75	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$309,905	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$620,000	\$214,104	\$
Per Capita Debt:	\$149	\$50	\$
General Obligation Debt over EAV:	0.71%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Phoenix Park District		
Unit Code:	016/590/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,500		
Equalized Assessed Valuation:	\$5,541,934		
Population:	1,948		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,944	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$5	\$66	\$31
Revenue Collected During FY 18:	\$25,122	\$206,561	\$112,583
Expenditures During FY 18:	\$27,228	\$211,382	\$114,500
Per Capita Revenue:	\$13	\$74	\$45
Per Capita Expenditures:	\$14	\$74	\$46
Revenues over (under) Expenditures:	-\$2,106	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	25.11%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$6,838	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$4	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pitman Township Park District		
Unit Code:	068/025/12	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,000		
Equalized Assessed Valuation:	\$11,715,677		
Population:	508		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$277	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$1	\$66	\$31
Revenue Collected During FY 18:	\$35,928	\$206,561	\$112,583
Expenditures During FY 18:	\$33,783	\$211,382	\$114,500
Per Capita Revenue:	\$71	\$74	\$45
Per Capita Expenditures:	\$67	\$74	\$46
Revenues over (under) Expenditures:	\$2,145	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	7.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$2,422	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$5	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Plainfield Park District		
Unit Code:	099/085/12	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,110,184		
Equalized Assessed Valuation:	\$2,577,065,318		
Population:	108,000		
Employees:			
Full Time:	36		
Part Time:	132		
Salaries Paid:	\$2,363,936		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,959,371	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$55	\$129	\$90
Revenue Collected During FY 18:	\$7,269,998	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,161,014	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$67	\$246	\$181
Per Capita Expenditures:	\$57	\$231	\$163
Revenues over (under) Expenditures:	\$1,108,984	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	92.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,672,203	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$53	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$989,282	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,439,070	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$11,649,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$108	\$293	\$221
General Obligation Debt over EAV:	0.45%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pleasant Dale Park District		
Unit Code:	016/600/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,629,815		
Equalized Assessed Valuation:	\$673,449,265		
Population:	10,818		
Employees:			
Full Time:	7		
Part Time:	78		
Salaries Paid:	\$584,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,003,306	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$462	\$129	\$90
Revenue Collected During FY 18:	\$2,219,864	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,757,994	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$205	\$246	\$181
Per Capita Expenditures:	\$163	\$231	\$163
Revenues over (under) Expenditures:	\$461,870	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	317.49%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,581,432	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$516	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,541,980	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$7,823,120	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,490,450	\$8,443,445	\$4,438,745
Per Capita Debt:	\$508	\$293	\$221
General Obligation Debt over EAV:	0.76%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pleasant Hill Park District														
Unit Code:	075/020/12	County:	Pike												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$35,450														
Equalized Assessed Valuation:	\$27,199,968														
Population:	2,600														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">12</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$15,884</td> </tr> </table>			Full Time:				Part Time:	12			Salaries Paid:	\$15,884		
Full Time:															
Part Time:	12														
Salaries Paid:	\$15,884														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,704	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$46	\$66	\$31
Revenue Collected During FY 18:	\$101,424	\$206,561	\$112,583
Expenditures During FY 18:	\$104,119	\$211,382	\$114,500
Per Capita Revenue:	\$39	\$74	\$45
Per Capita Expenditures:	\$40	\$74	\$46
Revenues over (under) Expenditures:	-\$2,695	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	113.34%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$118,009	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$102,550	\$12,353	\$
Total Unreserved Funds:	\$15,459	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$49,000	\$214,104	\$
Per Capita Debt:	\$19	\$50	\$
General Obligation Debt over EAV:	0.18%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pleasure Driveway Park District		
Unit Code:	072/030/12	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$90,249,943		
Equalized Assessed Valuation:	\$2,199,360,747		
Population:	128,500		
Employees:			
Full Time:	157		
Part Time:	1,072		
Salaries Paid:	\$12,605,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,867,994	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$100	\$129	\$90
Revenue Collected During FY 18:	\$39,170,985	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$37,255,586	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$305	\$246	\$181
Per Capita Expenditures:	\$290	\$231	\$163
Revenues over (under) Expenditures:	\$1,915,399	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	39.68%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$14,783,393	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$115	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,458,506	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,021,282	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,315,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$41	\$293	\$221
General Obligation Debt over EAV:	0.16%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Posen Park District		
Unit Code:	016/610/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$509,250		
Equalized Assessed Valuation:	\$54,744,952		
Population:	5,987		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$68,658		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$167,080	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$28	\$66	\$31
Revenue Collected During FY 18:	\$163,857	\$206,561	\$112,583
Expenditures During FY 18:	\$209,340	\$211,382	\$114,500
Per Capita Revenue:	\$27	\$74	\$45
Per Capita Expenditures:	\$35	\$74	\$46
Revenues over (under) Expenditures:	-\$45,483	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	58.09%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$121,597	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$20	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,158	\$70,086	\$
Total Unrestricted Net Assets:	-\$25,561	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Princeton Park District		
Unit Code:	006/010/12	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,527,830		
Equalized Assessed Valuation:	\$160,485,583		
Population:	7,583		
Employees:			
Full Time:		11	
Part Time:		57	
Salaries Paid:		\$699,136	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$	\$66	\$31
Revenue Collected During FY 18:	\$1	\$206,561	\$112,583
Expenditures During FY 18:	\$1	\$211,382	\$114,500
Per Capita Revenue:	\$	\$74	\$45
Per Capita Expenditures:	\$	\$74	\$46
Revenues over (under) Expenditures:	\$	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	0.00%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$1,707,483	\$214,104	\$
Per Capita Debt:	\$225	\$50	\$
General Obligation Debt over EAV:	0.48%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,574,213	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$471	\$4	\$
Revenue Collected During FY 18:	\$1,860,419	\$14,303	\$
Expenditures During FY 18:	\$1,866,258	\$15,423	\$
Per Capita Revenue:	\$245	\$2	\$
Per Capita Expenditures:	\$246	\$2	\$
Operating Income (loss):	-\$5,839	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	191.20%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$3,568,374	\$33,198	\$
Per Capita Ending Retained Earnings:	\$471	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Prophetstown Park District		
Unit Code:	098/020/12	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$626,539		
Equalized Assessed Valuation:	\$44,715,078		
Population:	2,600		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$143,862		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$257,054	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$99	\$66	\$31
Revenue Collected During FY 18:	\$351,765	\$206,561	\$112,583
Expenditures During FY 18:	\$461,452	\$211,382	\$114,500
Per Capita Revenue:	\$135	\$74	\$45
Per Capita Expenditures:	\$177	\$74	\$46
Revenues over (under) Expenditures:	-\$109,687	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	59.02%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$272,367	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$105	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$253,190	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$125,000	\$214,104	\$
Per Capita Debt:	\$48	\$50	\$
General Obligation Debt over EAV:	0.28%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Putnam Twp Park District		
Unit Code:	029/040/12	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$74,000		
Equalized Assessed Valuation:	\$26,486,001		
Population:	2,137		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$9,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,851	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$34	\$66	\$31
Revenue Collected During FY 18:	\$68,596	\$206,561	\$112,583
Expenditures During FY 18:	\$48,284	\$211,382	\$114,500
Per Capita Revenue:	\$32	\$74	\$45
Per Capita Expenditures:	\$23	\$74	\$46
Revenues over (under) Expenditures:	\$20,312	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	190.88%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$92,163	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$43	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$92,163	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Quincy Park District		
Unit Code:	001/010/12	County:	Adams
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,545,605		
Equalized Assessed Valuation:	\$659,044,754		
Population:	40,716		
Employees:			
Full Time:	26		
Part Time:	205		
Salaries Paid:	\$1,616,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,490,949	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$110	\$129	\$90
Revenue Collected During FY 18:	\$3,663,035	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,900,591	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$90	\$246	\$181
Per Capita Expenditures:	\$71	\$231	\$163
Revenues over (under) Expenditures:	\$762,444	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	178.88%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,188,538	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$127	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,862,448	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,722,047	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$287,155	\$8,443,445	\$4,438,745
Per Capita Debt:	\$7	\$293	\$221
General Obligation Debt over EAV:	0.04%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,726,196	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$67	\$42	\$
Revenue Collected During FY 18:	\$1,003,644	\$567,033	\$
Expenditures During FY 18:	\$1,137,624	\$577,620	\$
Per Capita Revenue:	\$25	\$22	\$
Per Capita Expenditures:	\$28	\$22	\$
Operating Income (loss):	-\$133,980	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	228.61%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$2,600,777	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$64	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rantoul Park District		
Unit Code:	010/020/12	County:	Champaign
Fiscal Year End:	12/31/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$683,017		
Equalized Assessed Valuation:	\$88,340,484		
Population:	12,769		
Employees:			
Full Time:	2		
Part Time:	38		
Salaries Paid:	\$190,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,228	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$512,269	\$206,561	\$112,583
Expenditures During FY 18:	\$660,185	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$52	\$74	\$46
Revenues over (under) Expenditures:	-\$147,916	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	13.07%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$86,312	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$7	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,754	\$12,353	\$
Total Unreserved Funds:	\$15,558	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Raymond Park District		
Unit Code:	068/030/12	County:	Montgomery
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,574		
Equalized Assessed Valuation:	\$11,307,783		
Population:	850		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,213	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$21	\$66	\$31
Revenue Collected During FY 18:	\$94,183	\$206,561	\$112,583
Expenditures During FY 18:	\$104,734	\$211,382	\$114,500
Per Capita Revenue:	\$111	\$74	\$45
Per Capita Expenditures:	\$123	\$74	\$46
Revenues over (under) Expenditures:	-\$10,551	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	7.32%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$7,662	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ridgeville Park District		
Unit Code:	016/640/12	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$854,002		
Equalized Assessed Valuation:	\$557,288,864		
Population:	75,658		
Employees:			
Full Time:	5		
Part Time:	21		
Salaries Paid:	\$397,201		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$766,723	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$10	\$66	\$31
Revenue Collected During FY 18:	\$778,452	\$206,561	\$112,583
Expenditures During FY 18:	\$691,783	\$211,382	\$114,500
Per Capita Revenue:	\$10	\$74	\$45
Per Capita Expenditures:	\$9	\$74	\$46
Revenues over (under) Expenditures:	\$86,669	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	120.47%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$833,392	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$11	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$231,761	\$70,086	\$
Total Unrestricted Net Assets:	\$976,096	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	River Forest Park District		
Unit Code:	016/660/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,897,646		
Equalized Assessed Valuation:	\$485,584,510		
Population:	11,172		
Employees:			
Full Time:	9		
Part Time:	39		
Salaries Paid:	\$629,074		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$547,341	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$49	\$129	\$90
Revenue Collected During FY 18:	\$2,077,292	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,577,219	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$186	\$246	\$181
Per Capita Expenditures:	\$141	\$231	\$163
Revenues over (under) Expenditures:	\$500,073	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	40.73%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$642,414	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$58	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167,590	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,993,398	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$134,185	\$8,443,445	\$4,438,745
Per Capita Debt:	\$12	\$293	\$221
General Obligation Debt over EAV:	0.03%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	River Trails Park District		
Unit Code:	016/670/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,330,719		
Equalized Assessed Valuation:	\$491,828,445		
Population:	15,000		
Employees:			
Full Time:	25		
Part Time:	215		
Salaries Paid:	\$2,166,009		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,527,819	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$102	\$129	\$90
Revenue Collected During FY 18:	\$5,062,060	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,790,694	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$337	\$246	\$181
Per Capita Expenditures:	\$319	\$231	\$163
Revenues over (under) Expenditures:	\$271,366	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	34.69%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,662,103	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$111	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,899,579	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$431,008	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$9,291,004	\$8,443,445	\$4,438,745
Per Capita Debt:	\$619	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roanoke Park District		
Unit Code:	102/020/12	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$153,025		
Equalized Assessed Valuation:	\$27,778,922		
Population:	2,019		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$49,154		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,843	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$39	\$66	\$31
Revenue Collected During FY 18:	\$200,331	\$206,561	\$112,583
Expenditures During FY 18:	\$184,216	\$211,382	\$114,500
Per Capita Revenue:	\$99	\$74	\$45
Per Capita Expenditures:	\$91	\$74	\$46
Revenues over (under) Expenditures:	\$16,115	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	51.00%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$93,958	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$47	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,777	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$20,000	\$214,104	\$
Per Capita Debt:	\$10	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Robbins Park District		
Unit Code:	016/855/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$500,000		
Equalized Assessed Valuation:	\$39,858,410		
Population:	5,486		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,336	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$59,548	\$206,561	\$112,583
Expenditures During FY 18:	\$115,538	\$211,382	\$114,500
Per Capita Revenue:	\$11	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	-\$55,990	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-12.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$14,654	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$3	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	-\$14,654	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$115,290	\$214,104	\$
Per Capita Debt:	\$21	\$50	\$
General Obligation Debt over EAV:	0.29%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rockford Park District
Unit Code:	101/010/12
County:	Winnebago
Fiscal Year End:	12/31/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$57,120,522
Equalized Assessed Valuation:	\$2,202,109
Population:	199,463
Employees:	
Full Time:	168
Part Time:	1,397
Salaries Paid:	\$16,336,606

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,915,223	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$45	\$129	\$90
Revenue Collected During FY 18:	\$33,055,564	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$30,936,028	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$166	\$246	\$181
Per Capita Expenditures:	\$155	\$231	\$163
Revenues over (under) Expenditures:	\$2,119,536	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	29.29%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,060,064	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$45	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,622,644	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$8,169,392	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$60,947,654	\$8,443,445	\$4,438,745
Per Capita Debt:	\$306	\$293	\$221
General Obligation Debt over EAV:	2224.72%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rolling Meadows Park District		
Unit Code:	016/680/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,589,600		
Equalized Assessed Valuation:	\$630,083,882		
Population:	22,500		
Employees:			
Full Time:	40		
Part Time:	164		
Salaries Paid:	\$2,954,389		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,811,886	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$125	\$129	\$90
Revenue Collected During FY 18:	\$7,202,557	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,735,678	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$320	\$246	\$181
Per Capita Expenditures:	\$299	\$231	\$163
Revenues over (under) Expenditures:	\$466,879	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	44.45%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,993,987	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$133	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,217,202	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,192,769	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,552,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$69	\$293	\$221
General Obligation Debt over EAV:	0.17%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roselle Park District		
Unit Code:	022/190/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,769,128		
Equalized Assessed Valuation:	\$493,261,774		
Population:	22,794		
Employees:			
Full Time:	12		
Part Time:	180		
Salaries Paid:	\$1,327,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,131,845	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$94	\$129	\$90
Revenue Collected During FY 18:	\$3,248,513	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,741,886	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$143	\$246	\$181
Per Capita Expenditures:	\$120	\$231	\$163
Revenues over (under) Expenditures:	\$506,627	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	91.52%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,509,315	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$110	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167,398	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,946,556	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,555,910	\$8,443,445	\$4,438,745
Per Capita Debt:	\$112	\$293	\$221
General Obligation Debt over EAV:	0.31%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rosemont Park District		
Unit Code:	016/690/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,274,484		
Equalized Assessed Valuation:	\$476,394,782		
Population:	4,220		
Employees:			
Full Time:	4		
Part Time:	75		
Salaries Paid:	\$636,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,482,785	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$588	\$129	\$90
Revenue Collected During FY 18:	\$1,828,482	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,592,824	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$433	\$246	\$181
Per Capita Expenditures:	\$377	\$231	\$163
Revenues over (under) Expenditures:	\$235,658	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	170.67%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,718,443	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$644	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,566,054	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,334,449	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$954,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$226	\$293	\$221
General Obligation Debt over EAV:	0.20%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rossville Park District
Unit Code:	092/010/12
County:	Vermilion
Fiscal Year End:	4/30/2018
Accounting Method:	Cash
Appropriation or Budget:	\$45,650
Equalized Assessed Valuation:	\$15,823,210
Population:	1,330
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,455	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$11	\$66	\$31
Revenue Collected During FY 18:	\$14,962	\$206,561	\$112,583
Expenditures During FY 18:	\$16,029	\$211,382	\$114,500
Per Capita Revenue:	\$11	\$74	\$45
Per Capita Expenditures:	\$12	\$74	\$46
Revenues over (under) Expenditures:	-\$1,067	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	282.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$45,263	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$34	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Round Lake Area Park District		
Unit Code:	049/095/12	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,554,650		
Equalized Assessed Valuation:	\$794,706,557		
Population:	58,000		
Employees:			
Full Time:	46		
Part Time:	11		
Salaries Paid:	\$3,598,029		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,760,943	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$82	\$129	\$90
Revenue Collected During FY 18:	\$8,556,783	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,249,944	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$148	\$246	\$181
Per Capita Expenditures:	\$142	\$231	\$163
Revenues over (under) Expenditures:	\$306,839	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	61.43%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,067,782	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$87	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,016,573	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,899,763	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$6,405,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$110	\$293	\$221
General Obligation Debt over EAV:	0.11%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roxana Community Park District		
Unit Code:	057/020/12	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$737,174		
Equalized Assessed Valuation:	\$314,377,287		
Population:	1,465		
Employees:			
Full Time:	3		
Part Time:	42		
Salaries Paid:	\$223,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$577,198	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$394	\$66	\$31
Revenue Collected During FY 18:	\$767,717	\$206,561	\$112,583
Expenditures During FY 18:	\$697,401	\$211,382	\$114,500
Per Capita Revenue:	\$524	\$74	\$45
Per Capita Expenditures:	\$476	\$74	\$46
Revenues over (under) Expenditures:	\$70,316	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	92.85%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$647,514	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$442	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142,533	\$70,086	\$
Total Unrestricted Net Assets:	\$569,108	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$32,697	\$214,104	\$
Per Capita Debt:	\$22	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Salt Creek Rural Park District		
Unit Code:	016/700/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,880,093		
Equalized Assessed Valuation:	\$170,634,521		
Population:	8,500		
Employees:			
Full Time:	15		
Part Time:	115		
Salaries Paid:	\$1,213,032		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,145,987	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$135	\$129	\$90
Revenue Collected During FY 18:	\$2,312,157	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,307,500	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$272	\$246	\$181
Per Capita Expenditures:	\$271	\$231	\$163
Revenues over (under) Expenditures:	\$4,657	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	45.53%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,050,644	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$124	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$444,743	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$868,350	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,218,780	\$8,443,445	\$4,438,745
Per Capita Debt:	\$261	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	San Jose Park District		
Unit Code:	060/020/12	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,673		
Equalized Assessed Valuation:	\$23,518,212		
Population:	865		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,001	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$23	\$66	\$31
Revenue Collected During FY 18:	\$14,144	\$206,561	\$112,583
Expenditures During FY 18:	\$14,673	\$211,382	\$114,500
Per Capita Revenue:	\$16	\$74	\$45
Per Capita Expenditures:	\$17	\$74	\$46
Revenues over (under) Expenditures:	-\$529	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	132.71%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$19,472	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$23	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sandwich Park District		
Unit Code:	019/060/12	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$958,418		
Equalized Assessed Valuation:	\$145,256,766		
Population:	7,358		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$330,954		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,551	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$14	\$66	\$31
Revenue Collected During FY 18:	\$666,663	\$206,561	\$112,583
Expenditures During FY 18:	\$690,086	\$211,382	\$114,500
Per Capita Revenue:	\$91	\$74	\$45
Per Capita Expenditures:	\$94	\$74	\$46
Revenues over (under) Expenditures:	-\$23,423	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	11.49%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$79,308	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$11	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,150	\$70,086	\$
Total Unrestricted Net Assets:	-\$196,076	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$318,750	\$214,104	\$
Per Capita Debt:	\$43	\$50	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Savanna Park District		
Unit Code:	008/020/12	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$540,202		
Equalized Assessed Valuation:	\$34,423,519		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$101,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,927	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$228,530	\$206,561	\$112,583
Expenditures During FY 18:	\$205,900	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$41	\$74	\$46
Revenues over (under) Expenditures:	\$22,630	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	96.92%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$199,557	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$40	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,510	\$70,086	\$
Total Unrestricted Net Assets:	\$199,557	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$45,000	\$214,104	\$
Per Capita Debt:	\$9	\$50	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$313.096	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$63	\$4	\$
Revenue Collected During FY 18:	\$110.635	\$14,303	\$
Expenditures During FY 18:	\$117.224	\$15,423	\$
Per Capita Revenue:	\$22	\$2	\$
Per Capita Expenditures:	\$23	\$2	\$
Operating Income (loss):	-\$6.589	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	261.47%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$306.507	\$33,198	\$
Per Capita Ending Retained Earnings:	\$61	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Schaumburg Park District		
Unit Code:	016/710/12	County:	Cook
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,510,444		
Equalized Assessed Valuation:	\$3,520,997,988		
Population:	74,227		
Employees:			
Full Time:		109	
Part Time:		200	
Salaries Paid:		\$11,901,138	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,674,057	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$76	\$129	\$90
Revenue Collected During FY 18:	\$24,464,989	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$22,993,989	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$330	\$246	\$181
Per Capita Expenditures:	\$310	\$231	\$163
Revenues over (under) Expenditures:	\$1,471,000	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	31.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,145,057	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$96	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,283,841	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$10,175,685	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$14,690,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$198	\$293	\$221
General Obligation Debt over EAV:	0.42%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,225,992	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$30	\$42	\$
Revenue Collected During FY 18:	\$56,088	\$567,033	\$
Expenditures During FY 18:	\$504,013	\$577,620	\$
Per Capita Revenue:	\$1	\$22	\$
Per Capita Expenditures:	\$7	\$22	\$
Operating Income (loss):	-\$447,925	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	352.78%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,778,067	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$24	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Seward Park District		
Unit Code:	101/035/12	County:	Winnebago
Fiscal Year End:	4/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$64,000		
Equalized Assessed Valuation:	\$17,676,781		
Population:	800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,811	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$6	\$66	\$31
Revenue Collected During FY 18:	\$54,454	\$206,561	\$112,583
Expenditures During FY 18:	\$47,113	\$211,382	\$114,500
Per Capita Revenue:	\$68	\$74	\$45
Per Capita Expenditures:	\$59	\$74	\$46
Revenues over (under) Expenditures:	\$7,341	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	25.79%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$12,152	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$15	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Skokie Park District		
Unit Code:	016/720/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,120,741		
Equalized Assessed Valuation:	\$2,451,818,246		
Population:	64,873		
Employees:			
Full Time:	76		
Part Time:	450		
Salaries Paid:	\$10,061,765		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,625,637	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$102	\$129	\$90
Revenue Collected During FY 18:	\$18,737,869	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,949,374	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$289	\$246	\$181
Per Capita Expenditures:	\$292	\$231	\$163
Revenues over (under) Expenditures:	-\$211,505	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	33.85%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,414,132	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$99	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,952,290	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$8,701,130	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$32,919,015	\$8,443,445	\$4,438,745
Per Capita Debt:	\$507	\$293	\$221
General Obligation Debt over EAV:	1.34%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Barrington Park District		
Unit Code:	016/725/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,893,132		
Equalized Assessed Valuation:	\$478,994,493		
Population:	4,981		
Employees:			
Full Time:	20		
Part Time:	173		
Salaries Paid:	\$1,909,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,174,495	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$838	\$129	\$90
Revenue Collected During FY 18:	\$1,816,821	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,135,688	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$365	\$246	\$181
Per Capita Expenditures:	\$630	\$231	\$163
Revenues over (under) Expenditures:	-\$1,318,867	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	40.73%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,277,098	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$256	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,332,661	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$6,580,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,321	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$2,718,068	\$567,033	\$
Expenditures During FY 18:	\$1,716,608	\$577,620	\$
Per Capita Revenue:	\$546	\$22	\$
Per Capita Expenditures:	\$345	\$22	\$
Operating Income (loss):	\$1,001,460	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	94.37%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,619,990	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$325	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Prairie Park District		
Unit Code:	050/060/12	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,340		
Equalized Assessed Valuation:	\$498,000		
Population:	5,000		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$4,800	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,764	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$32,421	\$206,561	\$112,583
Expenditures During FY 18:	\$26,285	\$211,382	\$114,500
Per Capita Revenue:	\$6	\$74	\$45
Per Capita Expenditures:	\$5	\$74	\$46
Revenues over (under) Expenditures:	\$6,136	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	178.43%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$46,900	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Springfield Park District		
Unit Code:	083/010/12	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,198,428		
Equalized Assessed Valuation:	\$2,630,017,459		
Population:	125,105		
Employees:			
	Full Time:	93	
	Part Time:	282	
	Salaries Paid:	\$6,616,454	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,086,582	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$25	\$129	\$90
Revenue Collected During FY 18:	\$14,862,892	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$14,313,639	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$119	\$246	\$181
Per Capita Expenditures:	\$114	\$231	\$163
Revenues over (under) Expenditures:	\$549,253	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	24.19%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,462,635	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$28	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,768,455	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$2,515,509	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$11,702,812	\$8,443,445	\$4,438,745
Per Capita Debt:	\$94	\$293	\$221
General Obligation Debt over EAV:	0.33%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Charles Park District		
Unit Code:	045/080/12	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,950,424		
Equalized Assessed Valuation:	\$2,211,900,918		
Population:	51,200		
Employees:			
Full Time:	80		
Part Time:	693		
Salaries Paid:	\$6,064,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,513,983	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$166	\$129	\$90
Revenue Collected During FY 18:	\$17,302,081	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$13,901,391	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$338	\$246	\$181
Per Capita Expenditures:	\$272	\$231	\$163
Revenues over (under) Expenditures:	\$3,400,690	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	61.43%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,539,835	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$167	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,774,226	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,326,574	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$24,175,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$472	\$293	\$221
General Obligation Debt over EAV:	0.88%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Jacob Park District		
Unit Code:	057/025/12	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$101,777		
Equalized Assessed Valuation:	\$59,898,931		
Population:	2,102		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$11,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,162	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$44	\$66	\$31
Revenue Collected During FY 18:	\$110,229	\$206,561	\$112,583
Expenditures During FY 18:	\$91,532	\$211,382	\$114,500
Per Capita Revenue:	\$52	\$74	\$45
Per Capita Expenditures:	\$44	\$74	\$46
Revenues over (under) Expenditures:	\$18,697	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	121.12%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$110,859	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$53	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$110,886	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sterling Park District		
Unit Code:	098/030/12	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,612,050		
Equalized Assessed Valuation:	\$221,839,476		
Population:	25,000		
Employees:			
Full Time:	16		
Part Time:	225		
Salaries Paid:	\$1,554,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$659,569	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$26	\$129	\$90
Revenue Collected During FY 18:	\$3,313,912	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,972,898	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$133	\$246	\$181
Per Capita Expenditures:	\$159	\$231	\$163
Revenues over (under) Expenditures:	-\$658,986	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	16.78%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$666,615	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$27	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,970,828	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$197,475	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$6,131,704	\$8,443,445	\$4,438,745
Per Capita Debt:	\$245	\$293	\$221
General Obligation Debt over EAV:	0.59%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stites Park District		
Unit Code:	088/040/12	County:	St. Clair
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$98,150		
Equalized Assessed Valuation:	\$9,416,784		
Population:	750		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$19,019		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,085	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$249	\$66	\$31
Revenue Collected During FY 18:	\$52,833	\$206,561	\$112,583
Expenditures During FY 18:	\$61,247	\$211,382	\$114,500
Per Capita Revenue:	\$70	\$74	\$45
Per Capita Expenditures:	\$82	\$74	\$46
Revenues over (under) Expenditures:	-\$8,414	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	291.72%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$178,671	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$238	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$168,633	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stockton Park District		
Unit Code:	043/020/12	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,000		
Equalized Assessed Valuation:	\$34,210,886		
Population:	3,500		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$81,880		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,651	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$262,216	\$206,561	\$112,583
Expenditures During FY 18:	\$261,528	\$211,382	\$114,500
Per Capita Revenue:	\$75	\$74	\$45
Per Capita Expenditures:	\$75	\$74	\$46
Revenues over (under) Expenditures:	\$688	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	11.98%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$31,339	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$31,339	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Stonington Park District		
Unit Code:	011/009/12	County:	Christian
Fiscal Year End:	10/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,200		
Equalized Assessed Valuation:	\$23,572,284		
Population:	1,300		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,151	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$75	\$66	\$31
Revenue Collected During FY 18:	\$49,649	\$206,561	\$112,583
Expenditures During FY 18:	\$72,695	\$211,382	\$114,500
Per Capita Revenue:	\$38	\$74	\$45
Per Capita Expenditures:	\$56	\$74	\$46
Revenues over (under) Expenditures:	-\$23,046	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	101.94%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$74,105	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$57	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$74,105	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Streamwood Park District		
Unit Code:	016/740/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,960,000		
Equalized Assessed Valuation:	\$730,677,142		
Population:	39,858		
Employees:			
Full Time:	23		
Part Time:	172		
Salaries Paid:	\$2,254,971		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,055,286	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$26	\$129	\$90
Revenue Collected During FY 18:	\$5,445,875	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,128,053	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$137	\$246	\$181
Per Capita Expenditures:	\$129	\$231	\$163
Revenues over (under) Expenditures:	\$317,822	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	26.49%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,358,608	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$34	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,007,665	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,284,207	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,443,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$137	\$293	\$221
General Obligation Debt over EAV:	0.58%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sugar Grove Park District		
Unit Code:	045/020/12	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,068,000		
Equalized Assessed Valuation:	\$440,029,847		
Population:	21,000		
Employees:			
Full Time:	7		
Part Time:	48		
Salaries Paid:	\$514,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,919,194	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$91	\$129	\$90
Revenue Collected During FY 18:	\$1,461,033	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,809,484	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$70	\$246	\$181
Per Capita Expenditures:	\$86	\$231	\$163
Revenues over (under) Expenditures:	-\$348,451	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	86.81%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,570,743	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$75	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,470	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,292,016	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$145,490	\$8,443,445	\$4,438,745
Per Capita Debt:	\$7	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Summit Park District		
Unit Code:	016/750/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,755,323		
Equalized Assessed Valuation:	\$155,538,439		
Population:	11,054		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$427,168		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1,005,566	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$91	\$66	\$31
Revenue Collected During FY 18:	\$645,314	\$206,561	\$112,583
Expenditures During FY 18:	\$874,928	\$211,382	\$114,500
Per Capita Revenue:	\$58	\$74	\$45
Per Capita Expenditures:	\$79	\$74	\$46
Revenues over (under) Expenditures:	-\$229,614	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-140.15%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$1,226,180	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$111	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,321,839	\$70,086	\$
Total Unrestricted Net Assets:	-\$2,610,768	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$2,010,000	\$214,104	\$
Per Capita Debt:	\$182	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sumner Park District		
Unit Code:	101/020/12	County:	Winnebago
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$93,277		
Equalized Assessed Valuation:	\$74,917,266		
Population:	2,100		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,783		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$11,436	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$5	\$66	\$31
Revenue Collected During FY 18:	\$151,770	\$206,561	\$112,583
Expenditures During FY 18:	\$99,859	\$211,382	\$114,500
Per Capita Revenue:	\$72	\$74	\$45
Per Capita Expenditures:	\$48	\$74	\$46
Revenues over (under) Expenditures:	\$51,911	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	40.53%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$40,475	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$19	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,475	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$183,000	\$214,104	\$
Per Capita Debt:	\$87	\$50	\$
General Obligation Debt over EAV:	0.24%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sumpter Township Park District		
Unit Code:	018/010/12	County:	Cumberland
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$35,522		
Equalized Assessed Valuation:	\$23,641,997		
Population:	1,980		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$7,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,215	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$22	\$66	\$31
Revenue Collected During FY 18:	\$34,502	\$206,561	\$112,583
Expenditures During FY 18:	\$19,571	\$211,382	\$114,500
Per Capita Revenue:	\$17	\$74	\$45
Per Capita Expenditures:	\$10	\$74	\$46
Revenues over (under) Expenditures:	\$14,931	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	297.10%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$58,146	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$29	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,146	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sycamore Park District		
Unit Code:	019/050/12	County:	Dekalb
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,129,584		
Equalized Assessed Valuation:	\$450,427,502		
Population:	17,500		
Employees:			
Full Time:	15		
Part Time:	108		
Salaries Paid:	\$1,306,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$961,893	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$55	\$129	\$90
Revenue Collected During FY 18:	\$3,699,435	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,569,688	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$211	\$246	\$181
Per Capita Expenditures:	\$147	\$231	\$163
Revenues over (under) Expenditures:	\$1,129,747	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	39.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,023,533	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$58	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167,914	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$747,021	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$9,237,922	\$8,443,445	\$4,438,745
Per Capita Debt:	\$528	\$293	\$221
General Obligation Debt over EAV:	0.22%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$583.613	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$33	\$42	\$
Revenue Collected During FY 18:	\$487.745	\$567,033	\$
Expenditures During FY 18:	\$641.083	\$577,620	\$
Per Capita Revenue:	\$28	\$22	\$
Per Capita Expenditures:	\$37	\$22	\$
Operating Income (loss):	-\$153.338	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	108.35%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$694.594	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$40	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Taylorville Comm Pleasure Driveway Park District		
Unit Code:	011/010/12	County:	Christian
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$990,241		
Equalized Assessed Valuation:	\$227,036,121		
Population:	25,000		
Employees:			
Full Time:	8		
Part Time:	26		
Salaries Paid:	\$382,189		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$755,398	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$30	\$66	\$31
Revenue Collected During FY 18:	\$840,935	\$206,561	\$112,583
Expenditures During FY 18:	\$802,464	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	\$38,471	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	98.93%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$793,869	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$32	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,898	\$70,086	\$
Total Unrestricted Net Assets:	-\$333,007	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$975,000	\$214,104	\$
Per Capita Debt:	\$39	\$50	\$
General Obligation Debt over EAV:	0.43%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,398,472	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$56	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$71,921	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$3	\$2	\$
Operating Income (loss):	-\$71,921	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	1844.46%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$1,326,551	\$33,198	\$
Per Capita Ending Retained Earnings:	\$53	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Teutopolis Park District		
Unit Code:	025/020/12	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$206,000		
Equalized Assessed Valuation:	\$41,405,090		
Population:	1,588		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$49,925		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,601	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$60	\$66	\$31
Revenue Collected During FY 18:	\$158,789	\$206,561	\$112,583
Expenditures During FY 18:	\$144,472	\$211,382	\$114,500
Per Capita Revenue:	\$100	\$74	\$45
Per Capita Expenditures:	\$91	\$74	\$46
Revenues over (under) Expenditures:	\$14,317	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	76.08%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$109,918	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$69	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$109,918	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	The Greater Brownstown Park District		
Unit Code:	026/030/12	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,621		
Equalized Assessed Valuation:	\$19,117,983		
Population:	739		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,805	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$59	\$66	\$31
Revenue Collected During FY 18:	\$24,150	\$206,561	\$112,583
Expenditures During FY 18:	\$22,400	\$211,382	\$114,500
Per Capita Revenue:	\$33	\$74	\$45
Per Capita Expenditures:	\$30	\$74	\$46
Revenues over (under) Expenditures:	\$1,750	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	203.37%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$45,555	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$62	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$22,000	\$214,104	\$
Per Capita Debt:	\$30	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tinley Park Park District		
Unit Code:	016/760/12	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,049,100		
Equalized Assessed Valuation:	\$1,223,667,160		
Population:	56,831		
Employees:			
Full Time:	30		
Part Time:	295		
Salaries Paid:	\$3,137,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,763,844	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$66	\$129	\$90
Revenue Collected During FY 18:	\$5,863,268	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,223,663	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$103	\$246	\$181
Per Capita Expenditures:	\$92	\$231	\$163
Revenues over (under) Expenditures:	\$639,605	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	84.30%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,403,449	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$77	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,905,203	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$7,175,204	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$5,497,728	\$8,443,445	\$4,438,745
Per Capita Debt:	\$97	\$293	\$221
General Obligation Debt over EAV:	0.44%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,652,529	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$117	\$42	\$
Revenue Collected During FY 18:	\$2,219,970	\$567,033	\$
Expenditures During FY 18:	\$1,763,096	\$577,620	\$
Per Capita Revenue:	\$39	\$22	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	\$456,874	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	403.23%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$7,109,403	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$125	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tolono Park District		
Unit Code:	010/025/12	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$217,897		
Equalized Assessed Valuation:	\$50,490,252		
Population:	3,521		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$65,012		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$21,294	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$6	\$66	\$31
Revenue Collected During FY 18:	\$281,544	\$206,561	\$112,583
Expenditures During FY 18:	\$217,897	\$211,382	\$114,500
Per Capita Revenue:	\$80	\$74	\$45
Per Capita Expenditures:	\$62	\$74	\$46
Revenues over (under) Expenditures:	\$63,647	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	19.44%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$42,353	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$12	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	-\$414,251	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$423,710	\$214,104	\$
Per Capita Debt:	\$120	\$50	\$
General Obligation Debt over EAV:	0.84%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Toluca Park District		
Unit Code:	059/010/12	County:	Marshall
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$135,000		
Equalized Assessed Valuation:	\$13,165,265		
Population:	1,282		
Employees:			
	Full Time:		
	Part Time:	20	
	Salaries Paid:	\$15,556	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,386	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$74,295	\$206,561	\$112,583
Expenditures During FY 18:	\$82,481	\$211,382	\$114,500
Per Capita Revenue:	\$58	\$74	\$45
Per Capita Expenditures:	\$64	\$74	\$46
Revenues over (under) Expenditures:	-\$8,186	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	19.64%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$16,200	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,200	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$317,230	\$214,104	\$
Per Capita Debt:	\$247	\$50	\$
General Obligation Debt over EAV:	0.94%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tremont Area Park District		
Unit Code:	090/070/12	County:	Tazewell
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$471,780		
Equalized Assessed Valuation:	\$118,162,250		
Population:	5,022		
Employees:			
Full Time:	1		
Part Time:	44		
Salaries Paid:	\$118,639		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,338	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$363,228	\$206,561	\$112,583
Expenditures During FY 18:	\$405,622	\$211,382	\$114,500
Per Capita Revenue:	\$72	\$74	\$45
Per Capita Expenditures:	\$81	\$74	\$46
Revenues over (under) Expenditures:	-\$42,394	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	2.21%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$8,944	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$2	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,910	\$70,086	\$
Total Unrestricted Net Assets:	-\$36,765	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$782,551	\$214,104	\$
Per Capita Debt:	\$156	\$50	\$
General Obligation Debt over EAV:	0.63%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tri-State Park Park District		
Unit Code:	022/200/12	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,500		
Equalized Assessed Valuation:	\$140,551,282		
Population:	5,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,604	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$12	\$66	\$31
Revenue Collected During FY 18:	\$96,706	\$206,561	\$112,583
Expenditures During FY 18:	\$93,529	\$211,382	\$114,500
Per Capita Revenue:	\$18	\$74	\$45
Per Capita Expenditures:	\$17	\$74	\$46
Revenues over (under) Expenditures:	\$3,177	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	74.61%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$69,781	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tri-Township Park District		
Unit Code:	057/030/12	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$194,339		
Equalized Assessed Valuation:	\$1,205,339		
Population:	13,278		
Employees:			
Full Time:	5		
Part Time:	57		
Salaries Paid:	\$424,491		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,540	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$34	\$129	\$90
Revenue Collected During FY 18:	\$1,198,594	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$965,449	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$90	\$246	\$181
Per Capita Expenditures:	\$73	\$231	\$163
Revenues over (under) Expenditures:	\$233,145	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	523.20%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,051,233	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$380	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$713,248	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$516,628	\$8,443,445	\$4,438,745
Per Capita Debt:	\$39	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$417.722	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$31	\$42	\$
Revenue Collected During FY 18:	\$176.639	\$567,033	\$
Expenditures During FY 18:	\$212.679	\$577,620	\$
Per Capita Revenue:	\$13	\$22	\$
Per Capita Expenditures:	\$16	\$22	\$
Operating Income (loss):	-\$36.040	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	-213.36%	57.55%	0.00%
Ending Retained Earnings for FY 17:	-\$453.762	\$1,200,794	\$
Per Capita Ending Retained Earnings:	-\$34	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Urbana Park District
Unit Code:	010/030/12
County:	Champaign
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$15,288,580
Equalized Assessed Valuation:	\$549,148,055
Population:	41,250
Employees:	
Full Time:	50
Part Time:	374
Salaries Paid:	\$3,156,786

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,589,486	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$111	\$129	\$90
Revenue Collected During FY 18:	\$7,378,410	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,732,460	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$179	\$246	\$181
Per Capita Expenditures:	\$139	\$231	\$163
Revenues over (under) Expenditures:	\$1,645,950	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	89.28%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,118,207	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$124	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,227,548	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,187,954	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$13,142,219	\$8,443,445	\$4,438,745
Per Capita Debt:	\$319	\$293	\$221
General Obligation Debt over EAV:	0.16%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$724.483	\$567,033	\$
Expenditures During FY 18:	\$731.294	\$577,620	\$
Per Capita Revenue:	\$18	\$22	\$
Per Capita Expenditures:	\$18	\$22	\$
Operating Income (loss):	-\$6.811	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$6	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Valley Park District
Unit Code:	029/050/12
County:	Fulton
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$37,600
Equalized Assessed Valuation:	\$19,624,625
Population:	1,500
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	\$12,067

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,143	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$38	\$66	\$31
Revenue Collected During FY 18:	\$51,145	\$206,561	\$112,583
Expenditures During FY 18:	\$47,875	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	\$3,270	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	126.19%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$60,413	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$40	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$60,412	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vandalia Park District		
Unit Code:	026/020/12	County:	Fayette
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$522,576		
Equalized Assessed Valuation:	\$60,975,565		
Population:	6,200		
Employees:			
Full Time:			
Part Time:	34		
Salaries Paid:	\$123,827		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,772	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$78	\$66	\$31
Revenue Collected During FY 18:	\$567,701	\$206,561	\$112,583
Expenditures During FY 18:	\$530,124	\$211,382	\$114,500
Per Capita Revenue:	\$92	\$74	\$45
Per Capita Expenditures:	\$86	\$74	\$46
Revenues over (under) Expenditures:	\$37,577	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	90.70%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$480,823	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$78	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,396	\$70,086	\$
Total Unrestricted Net Assets:	\$422,002	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$497,000	\$214,104	\$
Per Capita Debt:	\$80	\$50	\$
General Obligation Debt over EAV:	0.82%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Venice Park District		
Unit Code:	057/040/12	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$172,495		
Equalized Assessed Valuation:	\$		
Population:	1,931		
Employees:			
Full Time:	5		
Part Time:	2		
Salaries Paid:	\$69,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,134	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$61	\$66	\$31
Revenue Collected During FY 18:	\$203,782	\$206,561	\$112,583
Expenditures During FY 18:	\$172,495	\$211,382	\$114,500
Per Capita Revenue:	\$106	\$74	\$45
Per Capita Expenditures:	\$89	\$74	\$46
Revenues over (under) Expenditures:	\$31,287	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	86.04%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$148,421	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$77	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$148,421	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vernon Hills Park District		
Unit Code:	049/097/12	County:	Lake
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,201,488		
Equalized Assessed Valuation:	\$1,198,394,088		
Population:	26,253		
Employees:			
Full Time:	50		
Part Time:	425		
Salaries Paid:	\$3,994,493		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,282,048	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$87	\$129	\$90
Revenue Collected During FY 18:	\$9,642,744	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,318,600	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$367	\$246	\$181
Per Capita Expenditures:	\$355	\$231	\$163
Revenues over (under) Expenditures:	\$324,144	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	27.97%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,606,192	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$99	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$408,730	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,208,381	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$10,169,511	\$8,443,445	\$4,438,745
Per Capita Debt:	\$387	\$293	\$221
General Obligation Debt over EAV:	0.78%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Veterans Park District		
Unit Code:	016/770/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,200,019		
Equalized Assessed Valuation:	\$1,120,089,191		
Population:	55,000		
Employees:			
Full Time:	41		
Part Time:	168		
Salaries Paid:	\$2,672,476		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,967,235	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$36	\$129	\$90
Revenue Collected During FY 18:	\$5,845,046	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,673,704	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$106	\$246	\$181
Per Capita Expenditures:	\$103	\$231	\$163
Revenues over (under) Expenditures:	\$171,342	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	37.69%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,138,577	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$39	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$707,751	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,075,750	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$7,527,805	\$8,443,445	\$4,438,745
Per Capita Debt:	\$137	\$293	\$221
General Obligation Debt over EAV:	0.07%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Walnut Park District		
Unit Code:	006/020/12	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$434,169		
Equalized Assessed Valuation:	\$40,800,358		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$98,511		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,901	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$43	\$66	\$31
Revenue Collected During FY 18:	\$160,076	\$206,561	\$112,583
Expenditures During FY 18:	\$153,364	\$211,382	\$114,500
Per Capita Revenue:	\$80	\$74	\$45
Per Capita Expenditures:	\$77	\$74	\$46
Revenues over (under) Expenditures:	\$6,712	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	61.04%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$93,613	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$47	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$93,611	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$197,000	\$214,104	\$
Per Capita Debt:	\$99	\$50	\$
General Obligation Debt over EAV:	0.27%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wards Creek Park District		
Unit Code:	022/205/12	County:	Dupage
Fiscal Year End:	10/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,712		
Equalized Assessed Valuation:	\$35,482,710		
Population:	1,100		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$1,240	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,463	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$210	\$66	\$31
Revenue Collected During FY 18:	\$43,809	\$206,561	\$112,583
Expenditures During FY 18:	\$47,054	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$43	\$74	\$46
Revenues over (under) Expenditures:	-\$3,245	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	482.89%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$227,218	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$207	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$227,218	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warrenville Park District		
Unit Code:	022/195/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,097,186		
Equalized Assessed Valuation:	\$489,739,873		
Population:	13,140		
Employees:			
Full Time:	15		
Part Time:	85		
Salaries Paid:	\$1,238,479		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$659,031	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$50	\$129	\$90
Revenue Collected During FY 18:	\$2,853,451	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,606,431	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$217	\$246	\$181
Per Capita Expenditures:	\$198	\$231	\$163
Revenues over (under) Expenditures:	\$247,020	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.49%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$794,634	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$60	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$84,528	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$538,153	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$187,364	\$8,443,445	\$4,438,745
Per Capita Debt:	\$14	\$293	\$221
General Obligation Debt over EAV:	0.04%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warsaw Park District		
Unit Code:	034/060/12	County:	Hancock
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$63,150		
Equalized Assessed Valuation:	\$14,714,225		
Population:	1,546		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,150	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$21	\$66	\$31
Revenue Collected During FY 18:	\$29,540	\$206,561	\$112,583
Expenditures During FY 18:	\$32,087	\$211,382	\$114,500
Per Capita Revenue:	\$19	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	-\$2,547	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	95.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$30,603	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$20	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Washington Park District		
Unit Code:	090/060/12	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,614,371		
Equalized Assessed Valuation:	\$359,025,593		
Population:	15,134		
Employees:			
Full Time:	6		
Part Time:	123		
Salaries Paid:	\$945,677		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$525,797	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$35	\$129	\$90
Revenue Collected During FY 18:	\$2,836,188	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,011,751	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$187	\$246	\$181
Per Capita Expenditures:	\$199	\$231	\$163
Revenues over (under) Expenditures:	-\$175,563	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	17.76%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$534,895	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$35	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,313	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$298,119	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$2,332,677	\$8,443,445	\$4,438,745
Per Capita Debt:	\$154	\$293	\$221
General Obligation Debt over EAV:	0.62%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Waterloo Park District		
Unit Code:	067/010/12	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$288,418		
Equalized Assessed Valuation:	\$231,318,703		
Population:	10,309		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$84,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$816,779	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$79	\$66	\$31
Revenue Collected During FY 18:	\$304,915	\$206,561	\$112,583
Expenditures During FY 18:	\$254,833	\$211,382	\$114,500
Per Capita Revenue:	\$30	\$74	\$45
Per Capita Expenditures:	\$25	\$74	\$46
Revenues over (under) Expenditures:	\$50,082	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	340.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$866,861	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$84	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,666	\$70,086	\$
Total Unrestricted Net Assets:	\$825,071	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$150,000	\$214,104	\$
Per Capita Debt:	\$15	\$50	\$
General Obligation Debt over EAV:	0.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Watseka Park District		
Unit Code:	038/030/12	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$512,500		
Equalized Assessed Valuation:	\$49,684,511		
Population:	6,000		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$94,093		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,527	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$24	\$66	\$31
Revenue Collected During FY 18:	\$205,964	\$206,561	\$112,583
Expenditures During FY 18:	\$233,862	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$39	\$74	\$46
Revenues over (under) Expenditures:	-\$27,898	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	48.59%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$113,629	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$19	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$115,514	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$107,000	\$214,104	\$
Per Capita Debt:	\$18	\$50	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wauconda Park District		
Unit Code:	049/100/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,705,866		
Equalized Assessed Valuation:	\$377,514,609		
Population:	13,737		
Employees:			
Full Time:	13		
Part Time:	110		
Salaries Paid:	\$1,363,901		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,025,862	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$75	\$129	\$90
Revenue Collected During FY 18:	\$3,087,774	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,732,170	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$225	\$246	\$181
Per Capita Expenditures:	\$199	\$231	\$163
Revenues over (under) Expenditures:	\$355,604	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.48%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$832,819	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$61	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,520	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,802,169	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$396,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$29	\$293	\$221
General Obligation Debt over EAV:	0.10%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Waukegan Park District
Unit Code:	049/110/12
County:	Lake
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$29,192,917
Equalized Assessed Valuation:	\$1,107,919,530
Population:	87,729
Employees:	
Full Time:	62
Part Time:	271
Salaries Paid:	\$4,750,091

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,862,826	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$101	\$129	\$90
Revenue Collected During FY 18:	\$13,557,339	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$10,691,967	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$155	\$246	\$181
Per Capita Expenditures:	\$122	\$231	\$163
Revenues over (under) Expenditures:	\$2,865,372	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	91.64%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,797,932	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$112	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,372,462	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$14,580,549	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$15,924,535	\$8,443,445	\$4,438,745
Per Capita Debt:	\$182	\$293	\$221
General Obligation Debt over EAV:	0.16%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	West Chicago Park District		
Unit Code:	022/210/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,076,202		
Equalized Assessed Valuation:	\$853,151,680		
Population:	34,500		
Employees:			
Full Time:	17		
Part Time:	228		
Salaries Paid:	\$1,597,017		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,350,969	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$39	\$129	\$90
Revenue Collected During FY 18:	\$4,188,661	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,031,499	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$121	\$246	\$181
Per Capita Expenditures:	\$117	\$231	\$163
Revenues over (under) Expenditures:	\$157,162	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	36.61%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,476,081	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$43	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$879,572	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$628,229	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$28,982,041	\$8,443,445	\$4,438,745
Per Capita Debt:	\$840	\$293	\$221
General Obligation Debt over EAV:	2.73%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Westchester Park District		
Unit Code:	016/780/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,310,547		
Equalized Assessed Valuation:	\$545,235,990		
Population:	16,461		
Employees:			
Full Time:	8		
Part Time:	201		
Salaries Paid:	\$1,221,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,461,937	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$89	\$129	\$90
Revenue Collected During FY 18:	\$2,495,100	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,271,584	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$152	\$246	\$181
Per Capita Expenditures:	\$138	\$231	\$163
Revenues over (under) Expenditures:	\$223,516	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	74.15%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,684,349	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$102	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,161,769	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$526,420	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,053,724	\$8,443,445	\$4,438,745
Per Capita Debt:	\$186	\$293	\$221
General Obligation Debt over EAV:	0.10%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$229.379	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$14	\$42	\$
Revenue Collected During FY 18:	\$216.613	\$567,033	\$
Expenditures During FY 18:	\$189.431	\$577,620	\$
Per Capita Revenue:	\$13	\$22	\$
Per Capita Expenditures:	\$12	\$22	\$
Operating Income (loss):	\$27.182	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	135.44%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$256.561	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$16	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Western Springs Park District		
Unit Code:	016/800/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,589,663		
Equalized Assessed Valuation:	\$769,964,494		
Population:	12,975		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$297,965		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$723,489	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$56	\$129	\$90
Revenue Collected During FY 18:	\$909,365	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$784,956	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$70	\$246	\$181
Per Capita Expenditures:	\$60	\$231	\$163
Revenues over (under) Expenditures:	\$124,409	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	108.02%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$847,898	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$65	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$225,204	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$612,576	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,761,156	\$8,443,445	\$4,438,745
Per Capita Debt:	\$136	\$293	\$221
General Obligation Debt over EAV:	0.22%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Westmont Park District		
Unit Code:	022/220/12	County:	Dupage
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,041,900		
Equalized Assessed Valuation:	\$857,159,869		
Population:	24,756		
Employees:			
Full Time:	17		
Part Time:	170		
Salaries Paid:	\$1,863,477		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,735,662	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$111	\$129	\$90
Revenue Collected During FY 18:	\$4,485,321	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,113,009	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$181	\$246	\$181
Per Capita Expenditures:	\$207	\$231	\$163
Revenues over (under) Expenditures:	-\$627,688	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	41.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,107,974	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$85	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$437,817	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$823,512	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$10,548,702	\$8,443,445	\$4,438,745
Per Capita Debt:	\$426	\$293	\$221
General Obligation Debt over EAV:	1.03%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wheaton Park District		
Unit Code:	022/230/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,981,430		
Equalized Assessed Valuation:	\$2,439,886,929		
Population:	53,577		
Employees:			
Full Time:	120		
Part Time:	1,043		
Salaries Paid:	\$10,741,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,231,915	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$135	\$129	\$90
Revenue Collected During FY 18:	\$18,647,937	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$16,784,941	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$348	\$246	\$181
Per Capita Expenditures:	\$313	\$231	\$163
Revenues over (under) Expenditures:	\$1,862,996	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	45.77%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,682,676	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$143	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,272,989	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$11,652,616	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$25,313,300	\$8,443,445	\$4,438,745
Per Capita Debt:	\$472	\$293	\$221
General Obligation Debt over EAV:	0.78%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,057,016	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$300	\$42	\$
Revenue Collected During FY 18:	\$9,075,725	\$567,033	\$
Expenditures During FY 18:	\$8,040,668	\$577,620	\$
Per Capita Revenue:	\$169	\$22	\$
Per Capita Expenditures:	\$150	\$22	\$
Operating Income (loss):	\$1,035,057	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	210.12%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$16,895,365	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$315	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wheeling Park District		
Unit Code:	016/820/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,993,975		
Equalized Assessed Valuation:	\$1,015,635,067		
Population:	42,800		
Employees:			
Full Time:	64		
Part Time:	325		
Salaries Paid:	\$5,745,571		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,985,973	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$70	\$129	\$90
Revenue Collected During FY 18:	\$10,778,034	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,043,231	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$252	\$246	\$181
Per Capita Expenditures:	\$188	\$231	\$163
Revenues over (under) Expenditures:	\$2,734,803	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	36.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,962,237	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$798,637	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$12,003,504	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$13,456,993	\$8,443,445	\$4,438,745
Per Capita Debt:	\$314	\$293	\$221
General Obligation Debt over EAV:	0.13%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,952,270	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$279	\$42	\$
Revenue Collected During FY 18:	\$5,473,590	\$567,033	\$
Expenditures During FY 18:	\$5,829,698	\$577,620	\$
Per Capita Revenue:	\$128	\$22	\$
Per Capita Expenditures:	\$136	\$22	\$
Operating Income (loss):	-\$356,108	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	199.48%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$11,629,030	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$272	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Whitmore Park District		
Unit Code:	055/035/12	County:	Macon
Fiscal Year End:	9/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,945		
Equalized Assessed Valuation:	\$96,217,623		
Population:	4,471		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,048	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$37,736	\$206,561	\$112,583
Expenditures During FY 18:	\$31,203	\$211,382	\$114,500
Per Capita Revenue:	\$8	\$74	\$45
Per Capita Expenditures:	\$7	\$74	\$46
Revenues over (under) Expenditures:	\$6,533	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	130.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$40,581	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wildwood Park District		
Unit Code:	049/115/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$506,200		
Equalized Assessed Valuation:	\$87,168,480		
Population:	4,400		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$204,267		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,118	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$53	\$66	\$31
Revenue Collected During FY 18:	\$530,761	\$206,561	\$112,583
Expenditures During FY 18:	\$458,553	\$211,382	\$114,500
Per Capita Revenue:	\$121	\$74	\$45
Per Capita Expenditures:	\$104	\$74	\$46
Revenues over (under) Expenditures:	\$72,208	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	60.90%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$279,257	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$63	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,739	\$70,086	\$
Total Unrestricted Net Assets:	\$159,329	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$6,749	\$214,104	\$
Per Capita Debt:	\$2	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wilmette Park District		
Unit Code:	016/830/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,825,216		
Equalized Assessed Valuation:	\$1,958,910,960		
Population:	27,265		
Employees:			
Full Time:	67		
Part Time:	267		
Salaries Paid:	\$8,976,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,153,124	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$226	\$129	\$90
Revenue Collected During FY 18:	\$22,810,494	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,523,573	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$837	\$246	\$181
Per Capita Expenditures:	\$679	\$231	\$163
Revenues over (under) Expenditures:	\$4,286,921	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	47.54%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,806,973	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$323	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,913,813	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,550,806	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$11,442,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$420	\$293	\$221
General Obligation Debt over EAV:	0.56%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wilmington Island Park District		
Unit Code:	099/090/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$769,594		
Equalized Assessed Valuation:	\$132,935,383		
Population:	5,134		
Employees:			
Full Time:	3		
Part Time:	29		
Salaries Paid:	\$245,090		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$49,798	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$10	\$66	\$31
Revenue Collected During FY 18:	\$471,270	\$206,561	\$112,583
Expenditures During FY 18:	\$370,317	\$211,382	\$114,500
Per Capita Revenue:	\$92	\$74	\$45
Per Capita Expenditures:	\$72	\$74	\$46
Revenues over (under) Expenditures:	\$100,953	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	13.81%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$51,155	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$10	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$51,155	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$75,000	\$214,104	\$
Per Capita Debt:	\$15	\$50	\$
General Obligation Debt over EAV:	0.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winfield Park District
Unit Code:	022/235/12
County:	Dupage
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$3,117,700
Equalized Assessed Valuation:	\$297,975,980
Population:	9,637
Employees:	
Full Time:	6
Part Time:	45
Salaries Paid:	\$828,678

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$612,767	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$64	\$129	\$90
Revenue Collected During FY 18:	\$2,128,391	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,012,260	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$221	\$246	\$181
Per Capita Expenditures:	\$209	\$231	\$163
Revenues over (under) Expenditures:	\$116,131	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	35.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$708,898	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$74	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$532,438	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,946,693	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,515,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$157	\$293	\$221
General Obligation Debt over EAV:	0.10%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winnebago Park District		
Unit Code:	101/030/12	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$216,854		
Equalized Assessed Valuation:	\$92,517,952		
Population:	4,000		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$82,039		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,151	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$54	\$66	\$31
Revenue Collected During FY 18:	\$229,942	\$206,561	\$112,583
Expenditures During FY 18:	\$244,575	\$211,382	\$114,500
Per Capita Revenue:	\$57	\$74	\$45
Per Capita Expenditures:	\$61	\$74	\$46
Revenues over (under) Expenditures:	-\$14,633	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	82.80%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$202,518	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$51	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,043	\$70,086	\$
Total Unrestricted Net Assets:	\$182,475	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winnetka Park District		
Unit Code:	016/840/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,824,940		
Equalized Assessed Valuation:	\$1,565,715,789		
Population:	12,480		
Employees:			
Full Time:	36		
Part Time:	244		
Salaries Paid:	\$4,405,511		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,569,409	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$286	\$129	\$90
Revenue Collected During FY 18:	\$7,750,524	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,729,710	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$621	\$246	\$181
Per Capita Expenditures:	\$539	\$231	\$163
Revenues over (under) Expenditures:	\$1,020,814	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	64.27%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,325,223	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$347	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$968,236	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,216,495	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$10,038,276	\$8,443,445	\$4,438,745
Per Capita Debt:	\$804	\$293	\$221
General Obligation Debt over EAV:	0.37%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,968,737	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,039	\$42	\$
Revenue Collected During FY 18:	\$4,472,328	\$567,033	\$
Expenditures During FY 18:	\$4,594,418	\$577,620	\$
Per Capita Revenue:	\$358	\$22	\$
Per Capita Expenditures:	\$368	\$22	\$
Operating Income (loss):	-\$122,090	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	281.41%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$12,929,093	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$1,036	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winslow Park District		
Unit Code:	089/040/12	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,820		
Equalized Assessed Valuation:	\$18,322,834		
Population:	944		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,814	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$88	\$66	\$31
Revenue Collected During FY 18:	\$31,655	\$206,561	\$112,583
Expenditures During FY 18:	\$22,662	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$24	\$74	\$46
Revenues over (under) Expenditures:	\$8,993	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	405.11%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$91,807	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$97	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

FISCAL YEAR 2018



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 18:	\$	\$214,104	\$
Per Capita Debt:	\$	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$14,303	\$
Expenditures During FY 18:	\$	\$15,423	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	0.00%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wood Dale Park District		
Unit Code:	022/240/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,009,744		
Equalized Assessed Valuation:	\$576,880,866		
Population:	13,969		
Employees:			
Full Time:	17		
Part Time:	203		
Salaries Paid:	\$1,697,131		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,991,498	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$143	\$129	\$90
Revenue Collected During FY 18:	\$2,809,457	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,983,597	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$201	\$246	\$181
Per Capita Expenditures:	\$214	\$231	\$163
Revenues over (under) Expenditures:	-\$174,140	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	53.51%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,596,453	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$114	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$395,289	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,990,652	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$3,952,889	\$8,443,445	\$4,438,745
Per Capita Debt:	\$283	\$293	\$221
General Obligation Debt over EAV:	0.61%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,464,197	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$320	\$42	\$
Revenue Collected During FY 18:	\$1,258,880	\$567,033	\$
Expenditures During FY 18:	\$1,183,621	\$577,620	\$
Per Capita Revenue:	\$90	\$22	\$
Per Capita Expenditures:	\$85	\$22	\$
Operating Income (loss):	\$75,259	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	377.52%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$4,468,441	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$320	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Woodridge Park District		
Unit Code:	022/250/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,585,850		
Equalized Assessed Valuation:	\$1,188,220,684		
Population:	35,253		
Employees:			
Full Time:		40	
Part Time:		419	
Salaries Paid:		\$4,116,827	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,829,432	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$222	\$129	\$90
Revenue Collected During FY 18:	\$7,772,150	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,425,771	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$220	\$246	\$181
Per Capita Expenditures:	\$267	\$231	\$163
Revenues over (under) Expenditures:	-\$1,653,621	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	58.67%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,530,501	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$157	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$484,106	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,601,960	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$26,056,100	\$8,443,445	\$4,438,745
Per Capita Debt:	\$739	\$293	\$221
General Obligation Debt over EAV:	0.19%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,979,531	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$56	\$42	\$
Revenue Collected During FY 18:	\$1,471,262	\$567,033	\$
Expenditures During FY 18:	\$1,460,967	\$577,620	\$
Per Capita Revenue:	\$42	\$22	\$
Per Capita Expenditures:	\$41	\$22	\$
Operating Income (loss):	\$10,295	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	136.20%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,989,826	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$56	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Worth Park District		
Unit Code:	016/850/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,489,594		
Equalized Assessed Valuation:	\$180,415,449		
Population:	10,661		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$486,359		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$541,066	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$51	\$129	\$90
Revenue Collected During FY 18:	\$1,096,449	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,101,752	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$103	\$246	\$181
Per Capita Expenditures:	\$103	\$231	\$163
Revenues over (under) Expenditures:	-\$5,303	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	48.63%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$535,763	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$50	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$190,456	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$837,350	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$149,265	\$8,443,445	\$4,438,745
Per Capita Debt:	\$14	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	York Center Park District		
Unit Code:	022/260/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,882,260		
Equalized Assessed Valuation:	\$209,372,037		
Population:	51,000		
Employees:			
Full Time:	9		
Part Time:	31		
Salaries Paid:	\$639,271		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,441,871	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$28	\$129	\$90
Revenue Collected During FY 18:	\$1,314,931	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,581,178	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$26	\$246	\$181
Per Capita Expenditures:	\$31	\$231	\$163
Revenues over (under) Expenditures:	-\$266,247	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	74.35%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,175,624	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$23	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,042,900	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$280,073	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$341,548	\$8,443,445	\$4,438,745
Per Capita Debt:	\$7	\$293	\$221
General Obligation Debt over EAV:	0.15%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$567,033	\$
Expenditures During FY 18:	\$	\$577,620	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Zion Park District		
Unit Code:	049/120/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,119,000		
Equalized Assessed Valuation:	\$289,718,729		
Population:	24,029		
Employees:			
Full Time:	19		
Part Time:	89		
Salaries Paid:	\$2,451,542		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,897,016	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$4,359,105	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,908,603	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$181	\$246	\$181
Per Capita Expenditures:	\$163	\$231	\$163
Revenues over (under) Expenditures:	\$450,502	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.01%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,228,395	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$93	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$986,799	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$94,545	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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 18:	\$1,623,130	\$8,443,445	\$4,438,745
Per Capita Debt:	\$68	\$293	\$221
General Obligation Debt over EAV:	0.56%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,134,618	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$255	\$42	\$
Revenue Collected During FY 18:	\$1,168,399	\$567,033	\$
Expenditures During FY 18:	\$988,417	\$577,620	\$
Per Capita Revenue:	\$49	\$22	\$
Per Capita Expenditures:	\$41	\$22	\$
Operating Income (loss):	\$179,982	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	638.86%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$6,314,600	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$263	\$42	\$