

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

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



SUSANA A. MENDOZA
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

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:	<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:	\$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:	<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:	\$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

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
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:	\$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

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; 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:	\$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:			
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
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:	\$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
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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
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:	\$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
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:	\$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

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

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	\$