

# 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

<b>Unit Name:</b>	Dallas City Park District														
<b>Unit Code:</b>	034/020/12	<b>County:</b>	Hancock												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$11,481														
<b>Equalized Assessed Valuation:</b>	\$7,500,000														
<b>Population:</b>	945														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,704,749</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$639</b>	\$293	\$221
General Obligation Debt over EAV:	<b>1.68%</b>	14.09%	0.37%

#### Enterprise Funds

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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$7,761,496</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$13,365,557</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$12,660,459</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$184</b>	\$246	\$181
Per Capita Expenditures:	<b>\$174</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$705,098</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>66.62%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$8,434,108</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$116</b>	\$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:	<b>\$4,150,055</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$3,425,563</b>	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$23,030,020</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$317</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$535,195</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$2,876,210</b>	\$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:	<b>\$1,140,000</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$61</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.08%</b>	14.09%	0.37%

#### Enterprise Funds

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

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

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$3,487,823</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$79</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$4,072,340</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$70</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.15%</b>	14.09%	0.37%

#### Enterprise Funds

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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$352,444</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$23</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,719,450</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$119</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>1.25%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,102,687</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$1,572,574</b>	\$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:	<b>\$14,956,467</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$301</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.38%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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



# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$18,494,621</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$483</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>1.07%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,051,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$617</b>	\$50	\$
General Obligation Debt over EAV:	<b>1.32%</b>	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:	<b>0.00%</b>	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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$578,124</b>	\$214,104	\$
Per Capita Debt:	<b>\$10</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.13%</b>	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:	<b>0.00%</b>	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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,597,183</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$448</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$133,476</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$28</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,729,827</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$7,053,557</b>	\$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:	<b>\$950,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$29</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.06%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$9,019,413</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$193</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$11,422,781</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$9,883,135</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$245</b>	\$246	\$181
Per Capita Expenditures:	<b>\$212</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$1,539,646</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>88.89%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$8,785,255</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$188</b>	\$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:	<b>\$4,592,342</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$5,432,660</b>	\$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:	<b>\$9,281,230</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$199</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.28%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$287,939</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$53</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.41%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

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

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fifty-three Trails Estate Park District		
<b>Unit Code:</b>	022/085/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$7.967		
<b>Equalized Assessed Valuation:</b>	\$193,584,440		
<b>Population:</b>	290		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$860,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$92</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.34%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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



# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$527,828</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$278</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,861,190</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$258</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,479,857</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$392</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.08%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$55,000</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$17</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,862,285</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$62</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.00%</b>	14.09%	0.37%

#### Enterprise Funds

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

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

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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$37,675,454</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$162</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.68%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$555,600</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$56</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.61%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# 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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,060,953</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$47</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.03%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,637,282</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$305</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.97%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,077,254</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$72</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.21%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$495,000</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$116</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.40%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$901,000</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$37</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.42%</b>	14.09%	0.37%

#### Enterprise Funds

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

<b>Unit Name:</b>	Friends Creek Park District														
<b>Unit Code:</b>	055/040/12	<b>County:</b>	Macon												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$26,516														
<b>Equalized Assessed Valuation:</b>	\$33,869,672														
<b>Population:</b>	1,800														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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