

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Geneseo Park District		
Unit Code:	037/020/12	County:	Henry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,594,057		
Equalized Assessed Valuation:	\$258,658,132		
Population:	11,128		
Employees:			
Full Time:	7		
Part Time:	192		
Salaries Paid:	\$971,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,249,456	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$112	\$129	\$90
Revenue Collected During FY 18:	\$1,717,052	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,528,014	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$154	\$246	\$181
Per Capita Expenditures:	\$137	\$231	\$163
Revenues over (under) Expenditures:	\$189,038	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	94.14%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,438,494	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$129	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,333,953	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$4,724,017	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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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:	\$6,033,400	\$8,443,445	\$4,438,745
Per Capita Debt:	\$542	\$293	\$221
General Obligation Debt over EAV:	0.26%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$181.586	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$16	\$42	\$
Revenue Collected During FY 18:	\$170.248	\$567,033	\$
Expenditures During FY 18:	\$159.765	\$577,620	\$
Per Capita Revenue:	\$15	\$22	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	\$10.483	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	120.22%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$192.069	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$17	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Geneva Park District		
Unit Code:	045/060/12	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,175,805		
Equalized Assessed Valuation:	\$1,471,264,248		
Population:	31,374		
Employees:			
Full Time:	41		
Part Time:	350		
Salaries Paid:	\$4,040,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,954,109	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$94	\$129	\$90
Revenue Collected During FY 18:	\$10,871,377	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,911,521	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$347	\$246	\$181
Per Capita Expenditures:	\$316	\$231	\$163
Revenues over (under) Expenditures:	\$959,856	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	31.89%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,160,312	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$101	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$535,261	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,957,678	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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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:	\$9,097,742	\$8,443,445	\$4,438,745
Per Capita Debt:	\$290	\$293	\$221
General Obligation Debt over EAV:	0.05%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Genoa Twp Park District		
Unit Code:	019/030/12	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,845,500		
Equalized Assessed Valuation:	\$102,200,632		
Population:	6,000		
Employees:			
Full Time:	4		
Part Time:	40		
Salaries Paid:	\$501,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$304,352	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$51	\$129	\$90
Revenue Collected During FY 18:	\$930,726	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$890,648	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$155	\$246	\$181
Per Capita Expenditures:	\$148	\$231	\$163
Revenues over (under) Expenditures:	\$40,078	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	38.67%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$344,430	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$57	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,089,898	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,775,970	\$8,443,445	\$4,438,745
Per Capita Debt:	\$296	\$293	\$221
General Obligation Debt over EAV:	0.27%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Germantown Park District														
Unit Code:	014/010/12	County:	Clinton												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$85,500														
Equalized Assessed Valuation:	\$20,410,102														
Population:	1,279														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,323	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$69,687	\$206,561	\$112,583
Expenditures During FY 18:	\$80,029	\$211,382	\$114,500
Per Capita Revenue:	\$54	\$74	\$45
Per Capita Expenditures:	\$63	\$74	\$46
Revenues over (under) Expenditures:	-\$10,342	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	18.72%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$14,981	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$12	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$14,981	\$65,535	\$

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glen Ellyn Park District		
Unit Code:	022/090/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,691,808		
Equalized Assessed Valuation:	\$1,664,445,391		
Population:	28,042		
Employees:			
Full Time:	30		
Part Time:	607		
Salaries Paid:	\$3,775,962		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,260,181	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$152	\$129	\$90
Revenue Collected During FY 18:	\$11,235,397	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,314,307	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$401	\$246	\$181
Per Capita Expenditures:	\$332	\$231	\$163
Revenues over (under) Expenditures:	\$1,921,090	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	47.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,383,919	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$156	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,646,241	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,176,499	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,157,726	\$8,443,445	\$4,438,745
Per Capita Debt:	\$77	\$293	\$221
General Obligation Debt over EAV:	0.12%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glen Ellyn Countryside Park District														
Unit Code:	022/100/12	County:	Dupage												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$185,310														
Equalized Assessed Valuation:	\$72,775,162														
Population:	3,750														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$174,635	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$47	\$66	\$31
Revenue Collected During FY 18:	\$101,380	\$206,561	\$112,583
Expenditures During FY 18:	\$79,880	\$211,382	\$114,500
Per Capita Revenue:	\$27	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	\$21,500	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	245.54%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$196,135	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$52	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$196,134	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glencoe Park District		
Unit Code:	016/260/12	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,680,000		
Equalized Assessed Valuation:	\$920,554,855		
Population:	9,000		
Employees:			
Full Time:	32		
Part Time:	242		
Salaries Paid:	\$2,938,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,157,716	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$795	\$129	\$90
Revenue Collected During FY 18:	\$10,458,624	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,646,807	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$1,162	\$246	\$181
Per Capita Expenditures:	\$961	\$231	\$163
Revenues over (under) Expenditures:	\$1,811,817	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	77.96%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,741,220	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$749	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$878,644	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,765,460	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,540,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$838	\$293	\$221
General Obligation Debt over EAV:	0.82%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glenview Park District		
Unit Code:	016/270/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,983,908		
Equalized Assessed Valuation:	\$2,947,611,057		
Population:	55,976		
Employees:			
Full Time:	117		
Part Time:	1,068		
Salaries Paid:	\$12,456,412		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,767,322	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$174	\$129	\$90
Revenue Collected During FY 18:	\$23,745,710	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$22,249,329	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$424	\$246	\$181
Per Capita Expenditures:	\$397	\$231	\$163
Revenues over (under) Expenditures:	\$1,496,381	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	44.32%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,860,470	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$176	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,224,715	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$12,729,820	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,794,995	\$8,443,445	\$4,438,745
Per Capita Debt:	\$354	\$293	\$221
General Obligation Debt over EAV:	0.31%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,834,133	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$283	\$42	\$
Revenue Collected During FY 18:	\$5,914,372	\$567,033	\$
Expenditures During FY 18:	\$6,373,379	\$577,620	\$
Per Capita Revenue:	\$106	\$22	\$
Per Capita Expenditures:	\$114	\$22	\$
Operating Income (loss):	-\$459,007	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	236.71%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$15,086,179	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$270	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Godley Park District		
Unit Code:	032/010/12	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,886,070		
Equalized Assessed Valuation:	\$460,900,531		
Population:	650		
Employees:			
Full Time:	23		
Part Time:	7		
Salaries Paid:	\$818,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$440,833	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$678	\$129	\$90
Revenue Collected During FY 18:	\$2,010,101	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,765,109	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$3,092	\$246	\$181
Per Capita Expenditures:	\$2,716	\$231	\$163
Revenues over (under) Expenditures:	\$244,992	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	38.85%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$685,825	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$1,055	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$840,517	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$403,412	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,500,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$2,308	\$293	\$221
General Obligation Debt over EAV:	0.33%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golf Maine Park District		
Unit Code:	016/280/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,762,000		
Equalized Assessed Valuation:	\$225,018,324		
Population:	20,000		
Employees:			
Full Time:	9		
Part Time:	39		
Salaries Paid:	\$620,599		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$968,634	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$48	\$129	\$90
Revenue Collected During FY 18:	\$1,234,710	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,153,190	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$62	\$246	\$181
Per Capita Expenditures:	\$58	\$231	\$163
Revenues over (under) Expenditures:	\$81,520	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	91.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,050,154	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$53	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$545,859	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$764,835	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,303,500	\$8,443,445	\$4,438,745
Per Capita Debt:	\$65	\$293	\$221
General Obligation Debt over EAV:	0.58%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Golfview Hills Park District		
Unit Code:	022/110/12	County:	Dupage
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,203		
Equalized Assessed Valuation:	\$54,382,770		
Population:	950		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,287	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$142	\$66	\$31
Revenue Collected During FY 18:	\$46,460	\$206,561	\$112,583
Expenditures During FY 18:	\$	\$211,382	\$114,500
Per Capita Revenue:	\$49	\$74	\$45
Per Capita Expenditures:	\$	\$74	\$46
Revenues over (under) Expenditures:	\$46,460	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	0.00%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$181,747	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$191	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grand Tower Park District		
Unit Code:	039/020/12	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$108,890		
Equalized Assessed Valuation:	\$33,257,245		
Population:	575		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,713		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,109	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$80	\$66	\$31
Revenue Collected During FY 18:	\$115,188	\$206,561	\$112,583
Expenditures During FY 18:	\$122,424	\$211,382	\$114,500
Per Capita Revenue:	\$200	\$74	\$45
Per Capita Expenditures:	\$213	\$74	\$46
Revenues over (under) Expenditures:	-\$7,236	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	31.75%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$38,873	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$68	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$38,873	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$29,003	\$214,104	\$
Per Capita Debt:	\$50	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grandwood Park District		
Unit Code:	049/040/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,419,700		
Equalized Assessed Valuation:	\$42,722,339		
Population:	2,259		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$89,657	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,955	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$108	\$66	\$31
Revenue Collected During FY 18:	\$335,901	\$206,561	\$112,583
Expenditures During FY 18:	\$365,668	\$211,382	\$114,500
Per Capita Revenue:	\$149	\$74	\$45
Per Capita Expenditures:	\$162	\$74	\$46
Revenues over (under) Expenditures:	-\$29,767	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	58.30%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$213,188	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$94	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,541	\$70,086	\$
Total Unrestricted Net Assets:	\$115,553	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$117,424	\$214,104	\$
Per Capita Debt:	\$52	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Granite City Park District		
Unit Code:	057/010/12	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,604,655		
Equalized Assessed Valuation:	\$298,290,991		
Population:	28,746		
Employees:			
Full Time:	13		
Part Time:	260		
Salaries Paid:	\$1,259,587		

Blended Component Units
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:	\$512,229	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$18	\$129	\$90
Revenue Collected During FY 18:	\$3,329,858	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,858,599	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$116	\$246	\$181
Per Capita Expenditures:	\$99	\$231	\$163
Revenues over (under) Expenditures:	\$471,259	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	28.33%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$809,943	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$28	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$931,480	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$258,884	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,256,757	\$8,443,445	\$4,438,745
Per Capita Debt:	\$79	\$293	\$221
General Obligation Debt over EAV:	0.24%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grant Memorial Park District		
Unit Code:	102/010/12	County:	Woodford
Fiscal Year End:	4/14/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$57,900		
Equalized Assessed Valuation:	\$25,875,104		
Population:	1,098		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,201	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$46,992	\$206,561	\$112,583
Expenditures During FY 18:	\$59,008	\$211,382	\$114,500
Per Capita Revenue:	\$43	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	-\$12,016	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	15.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$9,185	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$8	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Grayslake Park District		
Unit Code:	049/050/12	County:	Lake
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,596,696		
Equalized Assessed Valuation:	\$595,395,831		
Population:	22,800		
Employees:			
Full Time:	16		
Part Time:	130		
Salaries Paid:	\$1,466,914		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,812,314	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$3,585,574	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,393,191	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$157	\$246	\$181
Per Capita Expenditures:	\$149	\$231	\$163
Revenues over (under) Expenditures:	\$192,383	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.57%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,953,546	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$86	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,084,789	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$726,535	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,370,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$236	\$293	\$221
General Obligation Debt over EAV:	0.90%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Griggsville Park District		
Unit Code:	075/010/12	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,175		
Equalized Assessed Valuation:	\$21,812,971		
Population:	1,615		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$7,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,373	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$37	\$66	\$31
Revenue Collected During FY 18:	\$38,540	\$206,561	\$112,583
Expenditures During FY 18:	\$41,003	\$211,382	\$114,500
Per Capita Revenue:	\$24	\$74	\$45
Per Capita Expenditures:	\$25	\$74	\$46
Revenues over (under) Expenditures:	-\$2,463	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	141.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$57,910	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$36	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Gurnee Park District		
Unit Code:	049/060/12	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,225,262		
Equalized Assessed Valuation:	\$1,125,748,618		
Population:	33,021		
Employees:			
Full Time:	50		
Part Time:	568		
Salaries Paid:	\$5,532,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,786,167	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$115	\$129	\$90
Revenue Collected During FY 18:	\$11,977,776	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$11,059,156	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$363	\$246	\$181
Per Capita Expenditures:	\$335	\$231	\$163
Revenues over (under) Expenditures:	\$918,620	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	34.39%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,802,738	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$115	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$938,433	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$6,218,361	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$16,010,705	\$8,443,445	\$4,438,745
Per Capita Debt:	\$485	\$293	\$221
General Obligation Debt over EAV:	0.09%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hamilton Park District		
Unit Code:	034/030/12	County:	Hancock
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$555,072		
Equalized Assessed Valuation:	\$43,365,748		
Population:	2,951		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$72,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$233,819	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$79	\$66	\$31
Revenue Collected During FY 18:	\$252,074	\$206,561	\$112,583
Expenditures During FY 18:	\$237,699	\$211,382	\$114,500
Per Capita Revenue:	\$85	\$74	\$45
Per Capita Expenditures:	\$81	\$74	\$46
Revenues over (under) Expenditures:	\$14,375	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	104.42%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$248,194	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$84	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$247,385	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hampshire Park District		
Unit Code:	045/070/12	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,624,207		
Equalized Assessed Valuation:	\$283,834,373		
Population:	8,000		
Employees:			
Full Time:	4		
Part Time:	82		
Salaries Paid:	\$890,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,173,564	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$147	\$129	\$90
Revenue Collected During FY 18:	\$1,587,012	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,508,105	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$198	\$246	\$181
Per Capita Expenditures:	\$189	\$231	\$163
Revenues over (under) Expenditures:	\$78,907	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	50.16%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$756,471	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$95	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,388	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$753,282	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,956,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$245	\$293	\$221
General Obligation Debt over EAV:	0.69%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Park Park District		
Unit Code:	016/290/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,204,714		
Equalized Assessed Valuation:	\$544,062,308		
Population:	36,000		
Employees:			
Full Time:	21		
Part Time:	139		
Salaries Paid:	\$1,429,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$551,008	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$15	\$129	\$90
Revenue Collected During FY 18:	\$3,394,447	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,284,192	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$94	\$246	\$181
Per Capita Expenditures:	\$91	\$231	\$163
Revenues over (under) Expenditures:	\$110,255	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	20.13%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$661,263	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$18	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,563,069	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$415,922	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,742,680	\$8,443,445	\$4,438,745
Per Capita Debt:	\$104	\$293	\$221
General Obligation Debt over EAV:	0.24%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Township Park District		
Unit Code:	043/025/12	County:	Jo Daviess
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$150,208		
Equalized Assessed Valuation:	\$20,866,161		
Population:	1,129		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,416	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$78	\$66	\$31
Revenue Collected During FY 18:	\$105,135	\$206,561	\$112,583
Expenditures During FY 18:	\$150,208	\$211,382	\$114,500
Per Capita Revenue:	\$93	\$74	\$45
Per Capita Expenditures:	\$133	\$74	\$46
Revenues over (under) Expenditures:	-\$45,073	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	28.86%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$43,343	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$38	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,000	\$70,086	\$
Total Unrestricted Net Assets:	\$23,343	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harrisburg Park District		
Unit Code:	082/020/12	County:	Saline
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$721,739		
Equalized Assessed Valuation:	\$100,577,909		
Population:	8,737		
Employees:			
Full Time:	4		
Part Time:	22		
Salaries Paid:	\$247,379		

Blended Component Units
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:	\$215,047	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$25	\$66	\$31
Revenue Collected During FY 18:	\$517,814	\$206,561	\$112,583
Expenditures During FY 18:	\$471,051	\$211,382	\$114,500
Per Capita Revenue:	\$59	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	\$46,763	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	54.73%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$257,810	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$30	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$257,810	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$194,900	\$214,104	\$
Per Capita Debt:	\$22	\$50	\$
General Obligation Debt over EAV:	0.19%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2.287	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$48.853	\$14,303	\$
Expenditures During FY 18:	\$52.716	\$15,423	\$
Per Capita Revenue:	\$6	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$3.863	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	4.60%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$2.424	\$33,198	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harvey Park District		
Unit Code:	016/300/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$887,200		
Equalized Assessed Valuation:	\$850,142		
Population:	25,282		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$195,014		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,079,254	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$82	\$129	\$90
Revenue Collected During FY 18:	\$1,269,003	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,207,281	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$50	\$246	\$181
Per Capita Expenditures:	\$48	\$231	\$163
Revenues over (under) Expenditures:	\$61,722	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	177.34%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,140,976	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$85	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,140,976	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$675,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$27	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Havana Park District		
Unit Code:	060/005/12	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$689,544		
Equalized Assessed Valuation:	\$50,277,981		
Population:	3,301		
Employees:			
Full Time:	4		
Part Time:	22		
Salaries Paid:	\$161,983		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$690,855	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$209	\$66	\$31
Revenue Collected During FY 18:	\$412,285	\$206,561	\$112,583
Expenditures During FY 18:	\$1,021,085	\$211,382	\$114,500
Per Capita Revenue:	\$125	\$74	\$45
Per Capita Expenditures:	\$309	\$74	\$46
Revenues over (under) Expenditures:	-\$608,800	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	8.04%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$82,055	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$499,435	\$70,086	\$
Total Unrestricted Net Assets:	-\$284,847	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$320,000	\$214,104	\$
Per Capita Debt:	\$97	\$50	\$
General Obligation Debt over EAV:	0.64%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hawthorne Park District		
Unit Code:	016/310/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,691,984		
Equalized Assessed Valuation:	\$117,139,745		
Population:	14,645		
Employees:			
	Full Time:	3	
	Part Time:	39	
	Salaries Paid:	\$398,204	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$964,036	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$66	\$66	\$31
Revenue Collected During FY 18:	\$742,377	\$206,561	\$112,583
Expenditures During FY 18:	\$723,843	\$211,382	\$114,500
Per Capita Revenue:	\$51	\$74	\$45
Per Capita Expenditures:	\$49	\$74	\$46
Revenues over (under) Expenditures:	\$18,534	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	133.60%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$967,028	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$66	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$388,374	\$70,086	\$
Total Unrestricted Net Assets:	\$710,011	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,287,830	\$214,104	\$
Per Capita Debt:	\$88	\$50	\$
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hazel Crest Park District		
Unit Code:	016/320/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,192,350		
Equalized Assessed Valuation:	\$141,445,871		
Population:	13,837		
Employees:			
Full Time:	9		
Part Time:	10		
Salaries Paid:	\$484,613		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,554	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$26	\$66	\$31
Revenue Collected During FY 18:	\$774,391	\$206,561	\$112,583
Expenditures During FY 18:	\$784,538	\$211,382	\$114,500
Per Capita Revenue:	\$56	\$74	\$45
Per Capita Expenditures:	\$57	\$74	\$46
Revenues over (under) Expenditures:	-\$10,147	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	44.15%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$346,407	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$494,828	\$70,086	\$
Total Unrestricted Net Assets:	\$785,478	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,990,000	\$214,104	\$
Per Capita Debt:	\$144	\$50	\$
General Obligation Debt over EAV:	1.41%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hennepin Park District		
Unit Code:	078/010/12	County:	Putnam
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$428,982		
Equalized Assessed Valuation:	\$37,348,397		
Population:	707		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$101,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,061	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$420	\$66	\$31
Revenue Collected During FY 18:	\$275,190	\$206,561	\$112,583
Expenditures During FY 18:	\$328,467	\$211,382	\$114,500
Per Capita Revenue:	\$389	\$74	\$45
Per Capita Expenditures:	\$465	\$74	\$46
Revenues over (under) Expenditures:	-\$53,277	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	73.14%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$240,249	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$340	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117	\$70,086	\$
Total Unrestricted Net Assets:	\$240,249	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$100,000	\$214,104	\$
Per Capita Debt:	\$141	\$50	\$
General Obligation Debt over EAV:	0.27%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Herrin Park District		
Unit Code:	100/010/12	County:	Williamson
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$326,777		
Equalized Assessed Valuation:	\$142,091,449		
Population:	12,000		
Employees:			
Full Time:	2		
Part Time:	52		
Salaries Paid:	\$142,326		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$421,056	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$403,221	\$206,561	\$112,583
Expenditures During FY 18:	\$347,546	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$29	\$74	\$46
Revenues over (under) Expenditures:	\$55,675	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	137.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$476,731	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$40	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$524,043	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hickory Hills Park District		
Unit Code:	016/330/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,586,500		
Equalized Assessed Valuation:	\$385,634,802		
Population:	17,500		
Employees:			
Full Time:	9		
Part Time:	31		
Salaries Paid:	\$716,490		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,899,668	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$109	\$129	\$90
Revenue Collected During FY 18:	\$1,878,929	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,609,207	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$107	\$246	\$181
Per Capita Expenditures:	\$92	\$231	\$163
Revenues over (under) Expenditures:	\$269,722	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	127.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,047,390	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$117	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$412,123	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,402,647	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,465,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$84	\$293	\$221
General Obligation Debt over EAV:	0.38%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Highland Park Park District		
Unit Code:	049/070/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,017,773		
Equalized Assessed Valuation:	\$2,440,264,291		
Population:	29,641		
Employees:			
Full Time:	79		
Part Time:	308		
Salaries Paid:	\$8,824,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,287,571	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$246	\$129	\$90
Revenue Collected During FY 18:	\$20,386,774	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$17,299,480	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$688	\$246	\$181
Per Capita Expenditures:	\$584	\$231	\$163
Revenues over (under) Expenditures:	\$3,087,294	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	42.00%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,265,852	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$245	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$386,216	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$16,569,407	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$17,885,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$603	\$293	\$221
General Obligation Debt over EAV:	0.73%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hodgkins Park District		
Unit Code:	016/335/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,362,493		
Equalized Assessed Valuation:	\$146,921,128		
Population:	1,848		
Employees:			
Full Time:	5		
Part Time:	28		
Salaries Paid:	\$429,295		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$506,663	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$274	\$129	\$90
Revenue Collected During FY 18:	\$1,005,035	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,033,801	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$544	\$246	\$181
Per Capita Expenditures:	\$559	\$231	\$163
Revenues over (under) Expenditures:	-\$28,766	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$477,897	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$259	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$182,377	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$414,436	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,550,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$839	\$293	\$221
General Obligation Debt over EAV:	1.05%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hoffman Estates Park District		
Unit Code:	016/340/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,730,657		
Equalized Assessed Valuation:	\$1,425,444,338		
Population:	51,895		
Employees:			
Full Time:	75		
Part Time:	659		
Salaries Paid:	\$7,249,818		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,977,582	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$154	\$129	\$90
Revenue Collected During FY 18:	\$16,316,753	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$14,426,618	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$314	\$246	\$181
Per Capita Expenditures:	\$278	\$231	\$163
Revenues over (under) Expenditures:	\$1,890,135	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.62%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,312,698	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$160	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,346,636	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$6,028,575	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$70,149,106	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,352	\$293	\$221
General Obligation Debt over EAV:	0.56%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hollis Park District		
Unit Code:	072/020/12	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$511,184		
Equalized Assessed Valuation:	\$59,380,801		
Population:	1,881		
Employees:			
Full Time:	3		
Part Time:	18		
Salaries Paid:	\$212,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$780,105	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$415	\$66	\$31
Revenue Collected During FY 18:	\$660,321	\$206,561	\$112,583
Expenditures During FY 18:	\$923,880	\$211,382	\$114,500
Per Capita Revenue:	\$351	\$74	\$45
Per Capita Expenditures:	\$491	\$74	\$46
Revenues over (under) Expenditures:	-\$263,559	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	78.21%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$722,548	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$384	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$411,047	\$70,086	\$
Total Unrestricted Net Assets:	\$311,501	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$105,000	\$214,104	\$
Per Capita Debt:	\$56	\$50	\$
General Obligation Debt over EAV:	0.18%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Homewood-Flossmoor Park District		
Unit Code:	016/350/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,531,863		
Equalized Assessed Valuation:	\$623,006,245		
Population:	28,421		
Employees:			
Full Time:	51		
Part Time:	435		
Salaries Paid:	\$5,043,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,149,103	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$111	\$129	\$90
Revenue Collected During FY 18:	\$5,667,935	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,812,325	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$199	\$246	\$181
Per Capita Expenditures:	\$205	\$231	\$163
Revenues over (under) Expenditures:	-\$144,390	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.14%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,682,013	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$94	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,457,327	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,589,788	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,263,031	\$8,443,445	\$4,438,745
Per Capita Debt:	\$537	\$293	\$221
General Obligation Debt over EAV:	2.41%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,260,384	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$361	\$42	\$
Revenue Collected During FY 18:	\$4,590,469	\$567,033	\$
Expenditures During FY 18:	\$4,971,656	\$577,620	\$
Per Capita Revenue:	\$162	\$22	\$
Per Capita Expenditures:	\$175	\$22	\$
Operating Income (loss):	-\$381,187	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	200.03%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$9,944,654	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$350	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Horner Park District		
Unit Code:	088/030/12	County:	St. Clair
Fiscal Year End:	9/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$126,000		
Equalized Assessed Valuation:	\$78,793,241		
Population:	4,500		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$37,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,345	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$3	\$66	\$31
Revenue Collected During FY 18:	\$126,497	\$206,561	\$112,583
Expenditures During FY 18:	\$125,676	\$211,382	\$114,500
Per Capita Revenue:	\$28	\$74	\$45
Per Capita Expenditures:	\$28	\$74	\$46
Revenues over (under) Expenditures:	\$821	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	9.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$12,166	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$3	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$133,308	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$35,437	\$214,104	\$
Per Capita Debt:	\$8	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Huntley Park District		
Unit Code:	063/030/12	County:	Mchenry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,135,166		
Equalized Assessed Valuation:	\$1,454,746,965		
Population:	40,000		
Employees:			
Full Time:	29		
Part Time:	286		
Salaries Paid:	\$2,297,956		

Blended Component Units
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:	\$2,200,141	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$55	\$129	\$90
Revenue Collected During FY 18:	\$7,465,585	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,484,507	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$187	\$246	\$181
Per Capita Expenditures:	\$187	\$231	\$163
Revenues over (under) Expenditures:	-\$18,922	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.36%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,272,019	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$57	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,179,574	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$872,295	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,160,079	\$8,443,445	\$4,438,745
Per Capita Debt:	\$154	\$293	\$221
General Obligation Debt over EAV:	0.13%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hutsonville Park District														
Unit Code:	017/020/12	County:	Crawford												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$88,500														
Equalized Assessed Valuation:	\$11,495,771														
Population:	1,107														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,761	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$28	\$66	\$31
Revenue Collected During FY 18:	\$25,062	\$206,561	\$112,583
Expenditures During FY 18:	\$34,563	\$211,382	\$114,500
Per Capita Revenue:	\$23	\$74	\$45
Per Capita Expenditures:	\$31	\$74	\$46
Revenues over (under) Expenditures:	-\$9,501	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	61.51%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$21,260	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$19	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,581	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Illini Park District		
Unit Code:	055/020/12	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,000		
Equalized Assessed Valuation:	\$21,056,704		
Population:	1,366		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,786	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$49,731	\$206,561	\$112,583
Expenditures During FY 18:	\$37,338	\$211,382	\$114,500
Per Capita Revenue:	\$36	\$74	\$45
Per Capita Expenditures:	\$27	\$74	\$46
Revenues over (under) Expenditures:	\$12,393	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	161.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$60,179	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$44	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Inverness Park District		
Unit Code:	016/360/12	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$558,679		
Equalized Assessed Valuation:	\$2,364,054,290		
Population:	7,550		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$117,711		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,151,295	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$152	\$66	\$31
Revenue Collected During FY 18:	\$571,215	\$206,561	\$112,583
Expenditures During FY 18:	\$409,360	\$211,382	\$114,500
Per Capita Revenue:	\$76	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	\$161,855	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	320.78%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,313,150	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$174	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$519,328	\$70,086	\$
Total Unrestricted Net Assets:	\$661,526	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$193,000	\$214,104	\$
Per Capita Debt:	\$26	\$50	\$
General Obligation Debt over EAV:	0.01%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Itasca Park District		
Unit Code:	022/120/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,764,662		
Equalized Assessed Valuation:	\$510,131,709		
Population:	8,700		
Employees:			
Full Time:	12		
Part Time:	72		
Salaries Paid:	\$1,335,200		

Blended Component Units
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:	\$1,492,720	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$172	\$129	\$90
Revenue Collected During FY 18:	\$3,402,034	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,342,982	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$391	\$246	\$181
Per Capita Expenditures:	\$384	\$231	\$163
Revenues over (under) Expenditures:	\$59,052	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.42%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,551,772	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$178	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,609,027	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,572,030	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,984,416	\$8,443,445	\$4,438,745
Per Capita Debt:	\$343	\$293	\$221
General Obligation Debt over EAV:	0.59%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ivanhoe Park District		
Unit Code:	016/370/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,111,921		
Equalized Assessed Valuation:	\$103,984,316		
Population:	13,352		
Employees:			
Full Time:	5		
Part Time:	5		
Salaries Paid:	\$294,579		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$786,222	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$59	\$66	\$31
Revenue Collected During FY 18:	\$588,180	\$206,561	\$112,583
Expenditures During FY 18:	\$716,151	\$211,382	\$114,500
Per Capita Revenue:	\$44	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	-\$127,971	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-127.65%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$914,193	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$68	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,479	\$70,086	\$
Total Unrestricted Net Assets:	-\$51,747	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$181,658	\$214,104	\$
Per Capita Debt:	\$14	\$50	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

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