

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Joliet Park District		
<b>Unit Code:</b>	099/040/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$35,947,467		
<b>Equalized Assessed Valuation:</b>	\$1,954,806,639		
<b>Population:</b>	150,000		
<b>Employees:</b>			
<b>Full Time:</b>	69		
<b>Part Time:</b>	925		
<b>Salaries Paid:</b>	\$8,298,179		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,734	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$1	\$129	\$90
Revenue Collected During FY 18:	\$17,712,664	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,591,678	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$118	\$246	\$181
Per Capita Expenditures:	\$124	\$231	\$163
Revenues over (under) Expenditures:	-\$879,014	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-4.39%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$815,280	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$5	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,440,122	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$4,653,274	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$32,076,939</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$214</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>1.24%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kankakee Valley Park District		
<b>Unit Code:</b>	046/010/12	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,362,047		
<b>Equalized Assessed Valuation:</b>	\$301,226,051		
<b>Population:</b>	26,445		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	85		
<b>Salaries Paid:</b>	\$719,105		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$693,481	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$26	\$129	\$90
Revenue Collected During FY 18:	\$2,273,878	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,862,234	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$86	\$246	\$181
Per Capita Expenditures:	\$70	\$231	\$163
Revenues over (under) Expenditures:	\$411,644	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	60.33%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,123,411	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$42	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,621,025	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$413,719	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,627,320</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$62</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.54%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Kenilworth Park District		
Unit Code:	016/380/12	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,117,041		
Equalized Assessed Valuation:	\$313,222,040		
Population:	2,500		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$451,860		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,773,646	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$709	\$129	\$90
Revenue Collected During FY 18:	\$1,015,715	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,152,462	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$406	\$246	\$181
Per Capita Expenditures:	\$461	\$231	\$163
Revenues over (under) Expenditures:	-\$136,747	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	142.03%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,636,899	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$655	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,257,853	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$90,691	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$16,908</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$7</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.00%</b>	14.09%	0.37%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$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:	<b>0.00%</b>	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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kewanee Park District		
<b>Unit Code:</b>	037/030/12	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,642,350		
<b>Equalized Assessed Valuation:</b>	\$83,140,614		
<b>Population:</b>	11,000		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	70		
<b>Salaries Paid:</b>	\$498,595		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,326,490	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$211	\$129	\$90
Revenue Collected During FY 18:	\$1,840,437	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,799,373	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$167	\$246	\$181
Per Capita Expenditures:	\$164	\$231	\$163
Revenues over (under) Expenditures:	\$41,064	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	97.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,749,539	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$159	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$588,858	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,448,565</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$223</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>2.34%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kingsbury Park District		
<b>Unit Code:</b>	003/010/12	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,824,996		
<b>Equalized Assessed Valuation:</b>	\$98,687,243		
<b>Population:</b>	9,700		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	81		
<b>Salaries Paid:</b>	\$246,777		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,143	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$30	\$66	\$31
Revenue Collected During FY 18:	\$496,614	\$206,561	\$112,583
Expenditures During FY 18:	\$505,560	\$211,382	\$114,500
Per Capita Revenue:	\$51	\$74	\$45
Per Capita Expenditures:	\$52	\$74	\$46
Revenues over (under) Expenditures:	-\$8,946	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	55.03%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$278,197	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$29	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,700	\$70,086	\$
Total Unrestricted Net Assets:	\$203,945	\$65,535	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$390,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$40</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.40%</b>	0.13%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kingston Park District														
<b>Unit Code:</b>	019/040/12	<b>County:</b>	DeKalb												
<b>Fiscal Year End:</b>	3/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$56,289														
<b>Equalized Assessed Valuation:</b>	\$81,129,886														
<b>Population:</b>	1,170														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,148	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$45	\$66	\$31
Revenue Collected During FY 18:	\$54,118	\$206,561	\$112,583
Expenditures During FY 18:	\$48,835	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$42	\$74	\$46
Revenues over (under) Expenditures:	\$5,283	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	117.60%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$57,431	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$49	\$67	\$35

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kirkwood Park District		
<b>Unit Code:</b>	094/005/12	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$61,200		
<b>Equalized Assessed Valuation:</b>	\$15,663,621		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,649	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$47	\$66	\$31
Revenue Collected During FY 18:	\$14,692	\$206,561	\$112,583
Expenditures During FY 18:	\$17,321	\$211,382	\$114,500
Per Capita Revenue:	\$15	\$74	\$45
Per Capita Expenditures:	\$17	\$74	\$46
Revenues over (under) Expenditures:	-\$2,629	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	254.14%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$44,020	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$44	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$44,020	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Grange Park District		
<b>Unit Code:</b>	016/390/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,433,590		
<b>Equalized Assessed Valuation:</b>	\$602,373,786		
<b>Population:</b>	15,550		
<b>Employees:</b>			
<b>Full Time:</b>		17	
<b>Part Time:</b>		183	
<b>Salaries Paid:</b>		\$1,806,627	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,894,281</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$122</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$4,151,543</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$3,940,005</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$267</b>	\$246	\$181
Per Capita Expenditures:	<b>\$253</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$211,538</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>37.20%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$1,465,787</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$94</b>	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$583,205</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$277,405</b>	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$7,221,675</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$464</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.54%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Grange Park Park District		
<b>Unit Code:</b>	016/170/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,839,134		
<b>Equalized Assessed Valuation:</b>	\$399,852,685		
<b>Population:</b>	13,500		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		53	
<b>Salaries Paid:</b>		\$645,351	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$839,876	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$62	\$129	\$90
Revenue Collected During FY 18:	\$1,386,079	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,725,729	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$103	\$246	\$181
Per Capita Expenditures:	\$128	\$231	\$163
Revenues over (under) Expenditures:	-\$339,650	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	28.99%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$500,226	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$37	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,186	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$325,888	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,615,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$120</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.40%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Harpe Park District		
<b>Unit Code:</b>	034/040/12	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$750,000		
<b>Equalized Assessed Valuation:</b>	\$8,216,937		
<b>Population:</b>	1,235		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$54,031		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,008,511	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$1,626	\$66	\$31
Revenue Collected During FY 18:	\$193,900	\$206,561	\$112,583
Expenditures During FY 18:	\$239,921	\$211,382	\$114,500
Per Capita Revenue:	\$157	\$74	\$45
Per Capita Expenditures:	\$194	\$74	\$46
Revenues over (under) Expenditures:	-\$46,021	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	817.97%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,962,490	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$1,589	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$1,633,541	\$65,535	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lafayette Park District														
<b>Unit Code:</b>	087/010/12	<b>County:</b>	Stark												
<b>Fiscal Year End:</b>	5/31/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$77,500														
<b>Equalized Assessed Valuation:</b>	\$12,391,507														
<b>Population:</b>	600														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,835	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$83	\$66	\$31
Revenue Collected During FY 18:	\$23,165	\$206,561	\$112,583
Expenditures During FY 18:	\$20,249	\$211,382	\$114,500
Per Capita Revenue:	\$39	\$74	\$45
Per Capita Expenditures:	\$34	\$74	\$46
Revenues over (under) Expenditures:	\$2,916	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	260.51%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$52,751	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$88	\$67	\$35

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lake Barrington Countryside Park District</b>														
<b>Unit Code:</b>	049/125/12	<b>County:</b>	Lake												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$379,000														
<b>Equalized Assessed Valuation:</b>	\$311,581,353														
<b>Population:</b>	4,979														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$276,709	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$56	\$66	\$31
Revenue Collected During FY 18:	\$84,179	\$206,561	\$112,583
Expenditures During FY 18:	\$29,530	\$211,382	\$114,500
Per Capita Revenue:	\$17	\$74	\$45
Per Capita Expenditures:	\$6	\$74	\$46
Revenues over (under) Expenditures:	\$54,649	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	1122.11%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$331,358	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$67	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$274,397	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lake Bluff Park District		
<b>Unit Code:</b>	049/080/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,602,660		
<b>Equalized Assessed Valuation:</b>	\$649,458,149		
<b>Population:</b>	5,722		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	316		
<b>Salaries Paid:</b>	\$2,645,360		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$53,233	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$9	\$129	\$90
Revenue Collected During FY 18:	\$5,527,308	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,781,109	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$966	\$246	\$181
Per Capita Expenditures:	\$1,010	\$231	\$163
Revenues over (under) Expenditures:	-\$253,801	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-4.69%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$271,165	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$47	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$206,280	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$140,701	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$7,152,347</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$1,250</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.84%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lamotte Park District		
<b>Unit Code:</b>	017/010/12	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	5/26/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$80,246		
<b>Equalized Assessed Valuation:</b>	\$27,491,274		
<b>Population:</b>	1,400		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$11,568		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,569	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$54	\$66	\$31
Revenue Collected During FY 18:	\$88,479	\$206,561	\$112,583
Expenditures During FY 18:	\$101,110	\$211,382	\$114,500
Per Capita Revenue:	\$63	\$74	\$45
Per Capita Expenditures:	\$72	\$74	\$46
Revenues over (under) Expenditures:	-\$12,631	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	62.25%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$62,938	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lan Oak Park District		
<b>Unit Code:</b>	016/400/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,169,392		
<b>Equalized Assessed Valuation:</b>	\$380,984,349		
<b>Population:</b>	28,026		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		58	
<b>Salaries Paid:</b>		\$577,885	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,055,156	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$73	\$129	\$90
Revenue Collected During FY 18:	\$1,962,451	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,841,614	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$70	\$246	\$181
Per Capita Expenditures:	\$66	\$231	\$163
Revenues over (under) Expenditures:	\$120,837	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	118.16%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,175,993	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$78	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$568,376	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,280,172	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,991,180</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$107</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.11%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lanterman Park District		
<b>Unit Code:</b>	051/010/12	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$24,000		
<b>Equalized Assessed Valuation:</b>	\$14,401,741		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,345	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$18,056	\$206,561	\$112,583
Expenditures During FY 18:	\$13,354	\$211,382	\$114,500
Per Capita Revenue:	\$9	\$74	\$45
Per Capita Expenditures:	\$7	\$74	\$46
Revenues over (under) Expenditures:	\$4,702	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	157.61%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$21,047	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$11	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$21,047	\$65,535	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lawrence Park District		
<b>Unit Code:</b>	051/020/12	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$140,000		
<b>Equalized Assessed Valuation:</b>	\$51,298,197		
<b>Population:</b>	6,501		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$7,809		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,670	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$4	\$66	\$31
Revenue Collected During FY 18:	\$114,248	\$206,561	\$112,583
Expenditures During FY 18:	\$93,337	\$211,382	\$114,500
Per Capita Revenue:	\$18	\$74	\$45
Per Capita Expenditures:	\$14	\$74	\$46
Revenues over (under) Expenditures:	\$20,911	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	53.12%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$49,581	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$8	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$49,581	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Le Roy Park District		
<b>Unit Code:</b>	064/010/12	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$229,707		
<b>Equalized Assessed Valuation:</b>	\$103,765,925		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$259,531		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,274	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$229,707	\$206,561	\$112,583
Expenditures During FY 18:	\$229,707	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$46	\$74	\$46
Revenues over (under) Expenditures:	\$	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	4.47%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$10,274	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$2	\$67	\$35

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lemont Park District		
<b>Unit Code:</b>	016/405/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,217,738		
<b>Equalized Assessed Valuation:</b>	\$972,780,454		
<b>Population:</b>	22,245		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	159		
<b>Salaries Paid:</b>	\$2,301,734		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,400,341	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$153	\$129	\$90
Revenue Collected During FY 18:	\$5,357,089	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,902,445	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$241	\$246	\$181
Per Capita Expenditures:	\$220	\$231	\$163
Revenues over (under) Expenditures:	\$454,644	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	78.63%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,854,985	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$173	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,929,203	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,304,840	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$8,499,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$382</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.87%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lena Park District		
<b>Unit Code:</b>	089/020/12	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$866,000		
<b>Equalized Assessed Valuation:</b>	\$88,759,082		
<b>Population:</b>	5,021		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	75		
<b>Salaries Paid:</b>	\$167,246		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$493,231	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$98	\$66	\$31
Revenue Collected During FY 18:	\$387,026	\$206,561	\$112,583
Expenditures During FY 18:	\$350,389	\$211,382	\$114,500
Per Capita Revenue:	\$77	\$74	\$45
Per Capita Expenditures:	\$70	\$74	\$46
Revenues over (under) Expenditures:	\$36,637	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	121.53%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$425,833	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$85	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$345,460	\$70,086	\$
Total Unrestricted Net Assets:	\$	\$65,535	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lewistown Park District		
<b>Unit Code:</b>	029/030/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$116,950		
<b>Equalized Assessed Valuation:</b>	\$32,644,342		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$40,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,719	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$27	\$66	\$31
Revenue Collected During FY 18:	\$79,467	\$206,561	\$112,583
Expenditures During FY 18:	\$105,108	\$211,382	\$114,500
Per Capita Revenue:	\$36	\$74	\$45
Per Capita Expenditures:	\$48	\$74	\$46
Revenues over (under) Expenditures:	-\$25,641	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	31.47%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$33,078	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$15	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$52,150	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lexington Park District		
<b>Unit Code:</b>	064/020/12	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$222,414		
<b>Equalized Assessed Valuation:</b>	\$77,356,598		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$51,440		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,265	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$15	\$66	\$31
Revenue Collected During FY 18:	\$222,414	\$206,561	\$112,583
Expenditures During FY 18:	\$198,370	\$211,382	\$114,500
Per Capita Revenue:	\$111	\$74	\$45
Per Capita Expenditures:	\$99	\$74	\$46
Revenues over (under) Expenditures:	\$24,044	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	27.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$54,309	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$27	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,618	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Limestone Park District		
<b>Unit Code:</b>	046/020/12	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$192,500		
<b>Equalized Assessed Valuation:</b>	\$122,687,366		
<b>Population:</b>	2,350		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$51,513		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$307,300	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$131	\$66	\$31
Revenue Collected During FY 18:	\$210,762	\$206,561	\$112,583
Expenditures During FY 18:	\$185,745	\$211,382	\$114,500
Per Capita Revenue:	\$90	\$74	\$45
Per Capita Expenditures:	\$79	\$74	\$46
Revenues over (under) Expenditures:	\$25,017	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	178.91%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$332,317	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$141	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$151,833	\$12,353	\$
Total Unreserved Funds:	\$180,485	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lincoln Park District		
<b>Unit Code:</b>	054/020/12	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,137,280		
<b>Equalized Assessed Valuation:</b>	\$150,972,552		
<b>Population:</b>	15,100		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$466,216		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,517	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$13	\$129	\$90
Revenue Collected During FY 18:	\$919,739	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$966,564	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$61	\$246	\$181
Per Capita Expenditures:	\$64	\$231	\$163
Revenues over (under) Expenditures:	-\$46,825	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	16.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$155,337	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$10	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,783,188	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$107,292	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,330,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$154</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>1.54%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lindenhurst Park District		
<b>Unit Code:</b>	049/085/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,651,510		
<b>Equalized Assessed Valuation:</b>	\$326,083,215		
<b>Population:</b>	14,513		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$784,390		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$583,429	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$40	\$129	\$90
Revenue Collected During FY 18:	\$2,473,962	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,214,853	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$170	\$246	\$181
Per Capita Expenditures:	\$153	\$231	\$163
Revenues over (under) Expenditures:	\$259,109	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	38.04%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$842,538	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$58	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,176	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$813,761	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,207,241</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$359</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>1.59%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lisle Park District		
<b>Unit Code:</b>	022/130/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,481,080		
<b>Equalized Assessed Valuation:</b>	\$1,256,746,761		
<b>Population:</b>	32,000		
<b>Employees:</b>			
<b>Full Time:</b>	37		
<b>Part Time:</b>	363		
<b>Salaries Paid:</b>	\$3,685,081		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$2,877,304</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$6,820,249</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$6,519,779</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$213</b>	\$246	\$181
Per Capita Expenditures:	<b>\$204</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$300,470</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>40.66%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$2,650,774</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$83</b>	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$629,664</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$2,812,613</b>	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$9,988,486</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$312</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.68%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,544,536</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$111</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$2,205,110</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$2,215,842</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$69</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$10,732</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>165.21%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$3,660,804</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$114</b>	<b>\$42</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Litchfield Park District		
<b>Unit Code:</b>	068/010/12	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$604,034		
<b>Equalized Assessed Valuation:</b>	\$85,273,601		
<b>Population:</b>	6,939		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$164,049		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,561	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$5	\$66	\$31
Revenue Collected During FY 18:	\$402,925	\$206,561	\$112,583
Expenditures During FY 18:	\$367,668	\$211,382	\$114,500
Per Capita Revenue:	\$58	\$74	\$45
Per Capita Expenditures:	\$53	\$74	\$46
Revenues over (under) Expenditures:	\$35,257	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	17.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$63,336	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,127	\$70,086	\$
Total Unrestricted Net Assets:	\$63,336	\$65,535	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$47,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$7</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.06%</b>	0.13%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lockport Park District		
<b>Unit Code:</b>	099/050/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$24,956,575		
<b>Equalized Assessed Valuation:</b>	\$1,792,654,760		
<b>Population:</b>	71,000		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	500		
<b>Salaries Paid:</b>	\$4,695,259		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,633,466	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$10,051,876	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,235,782	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$142	\$246	\$181
Per Capita Expenditures:	\$116	\$231	\$163
Revenues over (under) Expenditures:	\$1,816,094	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	80.22%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,606,560	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$93	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,385,396	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,076,612	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$8,717,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$123</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,390,226</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$146</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$3,441,863</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$3,776,663</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$48</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$53</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$334,800</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>272.00%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$10,272,476</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$145</b>	<b>\$42</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lombard Park District		
<b>Unit Code:</b>	022/140/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,818,292		
<b>Equalized Assessed Valuation:</b>	\$3,991,336,944		
<b>Population:</b>	43,395		
<b>Employees:</b>			
<b>Full Time:</b>	33		
<b>Part Time:</b>	264		
<b>Salaries Paid:</b>	\$3,411,369		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,095,998	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$94	\$129	\$90
Revenue Collected During FY 18:	\$7,956,782	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,280,191	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$183	\$246	\$181
Per Capita Expenditures:	\$168	\$231	\$163
Revenues over (under) Expenditures:	\$676,591	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	65.56%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,772,589	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$110	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$496,646	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$4,015,377	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$13,116,390</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$302</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Long Grove Park District		
<b>Unit Code:</b>	049/087/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$138,000		
<b>Equalized Assessed Valuation:</b>	\$596,195,764		
<b>Population:</b>	8,050		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$30,949		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,280,856	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$159	\$66	\$31
Revenue Collected During FY 18:	\$211,340	\$206,561	\$112,583
Expenditures During FY 18:	\$177,636	\$211,382	\$114,500
Per Capita Revenue:	\$26	\$74	\$45
Per Capita Expenditures:	\$22	\$74	\$46
Revenues over (under) Expenditures:	\$33,704	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	740.03%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$1,314,560	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$163	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$243,151	\$12,353	\$
Total Unreserved Funds:	\$1,071,409	\$28,423	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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