

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Macomb Park District		
Unit Code:	062/020/12	County:	McDonough
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,265,553		
Equalized Assessed Valuation:	\$192,570,008		
Population:	21,500		
Employees:			
Full Time:	6		
Part Time:	54		
Salaries Paid:	\$538,329		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$382,179	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$18	\$129	\$90
Revenue Collected During FY 18:	\$857,419	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$844,138	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$40	\$246	\$181
Per Capita Expenditures:	\$39	\$231	\$163
Revenues over (under) Expenditures:	\$13,281	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	46.85%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$395,460	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$18	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$505,498	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$395,460	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,260,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$105	\$293	\$221
General Obligation Debt over EAV:	1.17%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manhattan Park District		
Unit Code:	099/055/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,414,081		
Equalized Assessed Valuation:	\$284,748,645		
Population:	7,776		
Employees:			
Full Time:	12		
Part Time:	6		
Salaries Paid:	\$489,398		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,342,800	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$173	\$129	\$90
Revenue Collected During FY 18:	\$1,397,530	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,362,254	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$180	\$246	\$181
Per Capita Expenditures:	\$175	\$231	\$163
Revenues over (under) Expenditures:	\$35,276	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	24.61%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$335,286	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$43	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,169	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$470,397	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,655,323	\$8,443,445	\$4,438,745
Per Capita Debt:	\$341	\$293	\$221
General Obligation Debt over EAV:	0.73%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marengo Park District		
Unit Code:	063/040/12	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$841,625		
Equalized Assessed Valuation:	\$120,669,301		
Population:	7,648		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$174,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,071	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$21	\$66	\$31
Revenue Collected During FY 18:	\$485,114	\$206,561	\$112,583
Expenditures During FY 18:	\$498,113	\$211,382	\$114,500
Per Capita Revenue:	\$63	\$74	\$45
Per Capita Expenditures:	\$65	\$74	\$46
Revenues over (under) Expenditures:	-\$12,999	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	36.26%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$180,632	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$24	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,443	\$70,086	\$
Total Unrestricted Net Assets:	-\$366,216	\$65,535	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,344,498	\$214,104	\$
Per Capita Debt:	\$307	\$50	\$
General Obligation Debt over EAV:	1.79%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marion Park District		
Unit Code:	100/020/12	County:	Williamson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,725,015		
Equalized Assessed Valuation:	\$321,840,405		
Population:	17,413		
Employees:			
Full Time:	6		
Part Time:	45		
Salaries Paid:	\$401,047		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$684,084	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$39	\$129	\$90
Revenue Collected During FY 18:	\$1,139,498	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,428,455	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$65	\$246	\$181
Per Capita Expenditures:	\$82	\$231	\$163
Revenues over (under) Expenditures:	-\$288,957	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	23.20%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$331,385	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$19	\$132	\$94

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$895,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$51	\$293	\$221
General Obligation Debt over EAV:	0.28%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$136.904	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$8	\$42	\$
Revenue Collected During FY 18:	\$40.216	\$567,033	\$
Expenditures During FY 18:	\$128.178	\$577,620	\$
Per Capita Revenue:	\$2	\$22	\$
Per Capita Expenditures:	\$7	\$22	\$
Operating Income (loss):	-\$87.962	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	87.91%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$112.684	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$6	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Markham Park District		
Unit Code:	016/410/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$828,191		
Equalized Assessed Valuation:	\$122,283,166		
Population:	62,000		
Employees:			
Full Time:		4	
Part Time:		9	
Salaries Paid:	\$271,844		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,289	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$634,586	\$206,561	\$112,583
Expenditures During FY 18:	\$633,868	\$211,382	\$114,500
Per Capita Revenue:	\$10	\$74	\$45
Per Capita Expenditures:	\$10	\$74	\$46
Revenues over (under) Expenditures:	\$718	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	22.40%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$142,007	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$2	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,374	\$12,353	\$
Total Unreserved Funds:	\$83,273	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$83,840	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.07%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



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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:	Marrowbone Twp Park District		
Unit Code:	070/010/12	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$128,850		
Equalized Assessed Valuation:	\$24,953,533		
Population:	1,703		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$29,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,479	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$31	\$66	\$31
Revenue Collected During FY 18:	\$73,058	\$206,561	\$112,583
Expenditures During FY 18:	\$59,202	\$211,382	\$114,500
Per Capita Revenue:	\$43	\$74	\$45
Per Capita Expenditures:	\$35	\$74	\$46
Revenues over (under) Expenditures:	\$13,856	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	112.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$66,335	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$39	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$66,335	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason City Park District		
Unit Code:	060/010/12	County:	Mason
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$157,300		
Equalized Assessed Valuation:	\$20,047,352		
Population:	2,900		
Employees:			
Full Time:			
Part Time:	26		
Salaries Paid:	\$38,692		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,028	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$14	\$66	\$31
Revenue Collected During FY 18:	\$129,101	\$206,561	\$112,583
Expenditures During FY 18:	\$111,813	\$211,382	\$114,500
Per Capita Revenue:	\$45	\$74	\$45
Per Capita Expenditures:	\$39	\$74	\$46
Revenues over (under) Expenditures:	\$17,288	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	53.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$59,316	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$20	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$129,101	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason Township Park District		
Unit Code:	025/025/12	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,000		
Equalized Assessed Valuation:	\$1,210,000		
Population:	575		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,540	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$69	\$66	\$31
Revenue Collected During FY 18:	\$27,449	\$206,561	\$112,583
Expenditures During FY 18:	\$28,238	\$211,382	\$114,500
Per Capita Revenue:	\$48	\$74	\$45
Per Capita Expenditures:	\$49	\$74	\$46
Revenues over (under) Expenditures:	-\$789	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	137.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$38,751	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$67	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$37,620	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mattoon Park District		
Unit Code:	015/030/12	County:	Coles
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,218,941		
Equalized Assessed Valuation:	\$165,647,620		
Population:	15,817		
Employees:			
Full Time:	1		
Part Time:	53		
Salaries Paid:	\$160,709		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$156,819	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$10	\$66	\$31
Revenue Collected During FY 18:	\$422,648	\$206,561	\$112,583
Expenditures During FY 18:	\$436,728	\$211,382	\$114,500
Per Capita Revenue:	\$27	\$74	\$45
Per Capita Expenditures:	\$28	\$74	\$46
Revenues over (under) Expenditures:	-\$14,080	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	32.68%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$142,739	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$9	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,650	\$70,086	\$
Total Unrestricted Net Assets:	-\$33,399	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$775,000	\$214,104	\$
Per Capita Debt:	\$49	\$50	\$
General Obligation Debt over EAV:	0.47%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mc Cook Park District		
Unit Code:	016/430/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,101,804		
Equalized Assessed Valuation:	\$102,505,792		
Population:	230		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$184,848		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$171,355	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$745	\$66	\$31
Revenue Collected During FY 18:	\$424,399	\$206,561	\$112,583
Expenditures During FY 18:	\$362,785	\$211,382	\$114,500
Per Capita Revenue:	\$1,845	\$74	\$45
Per Capita Expenditures:	\$1,577	\$74	\$46
Revenues over (under) Expenditures:	\$61,614	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	64.22%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$232,969	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$1,013	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,415	\$70,086	\$
Total Unrestricted Net Assets:	\$232,969	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$511,000	\$214,104	\$
Per Capita Debt:	\$2,222	\$50	\$
General Obligation Debt over EAV:	0.50%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Medinah Park District		
Unit Code:	022/150/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,106,397		
Equalized Assessed Valuation:	\$348,456,819		
Population:	9,500		
Employees:			
Full Time:	7		
Part Time:	30		
Salaries Paid:	\$521,396		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$743,561	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$78	\$129	\$90
Revenue Collected During FY 18:	\$1,498,145	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,300,478	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$158	\$246	\$181
Per Capita Expenditures:	\$137	\$231	\$163
Revenues over (under) Expenditures:	\$197,667	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	72.38%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$941,228	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$99	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$256,691	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$203,252	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,480,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$156	\$293	\$221
General Obligation Debt over EAV:	0.42%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	016/440/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,411,101		
Equalized Assessed Valuation:	\$569,570,653		
Population:	50,000		
Employees:			
Full Time:		17	
Part Time:		110	
Salaries Paid:		\$1,542,590	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,139,703	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$43	\$129	\$90
Revenue Collected During FY 18:	\$3,151,454	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,317,826	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$63	\$246	\$181
Per Capita Expenditures:	\$66	\$231	\$163
Revenues over (under) Expenditures:	-\$166,372	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	43.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,428,881	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$29	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,492,081	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$988,591	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,150,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$43	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Memorial Park District		
Unit Code:	095/010/12	County:	Washington
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$821,056		
Equalized Assessed Valuation:	\$97,238,840		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	38		
Salaries Paid:	\$74,938		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$521,188	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$104	\$66	\$31
Revenue Collected During FY 18:	\$308,092	\$206,561	\$112,583
Expenditures During FY 18:	\$213,351	\$211,382	\$114,500
Per Capita Revenue:	\$62	\$74	\$45
Per Capita Expenditures:	\$43	\$74	\$46
Revenues over (under) Expenditures:	\$94,741	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	288.69%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$615,929	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$123	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$615,929	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metamora Park District		
Unit Code:	102/015/12	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$493,682		
Equalized Assessed Valuation:	\$71,001,153		
Population:	3,732		
Employees:			
Full Time:			
Part Time:	48		
Salaries Paid:	\$76,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,685	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$36	\$66	\$31
Revenue Collected During FY 18:	\$457,473	\$206,561	\$112,583
Expenditures During FY 18:	\$306,548	\$211,382	\$114,500
Per Capita Revenue:	\$123	\$74	\$45
Per Capita Expenditures:	\$82	\$74	\$46
Revenues over (under) Expenditures:	\$150,925	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	92.84%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$284,610	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$76	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,342	\$12,353	\$
Total Unreserved Funds:	\$254,214	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$395,000	\$214,104	\$
Per Capita Debt:	\$106	\$50	\$
General Obligation Debt over EAV:	0.56%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Midlothian Park District		
Unit Code:	016/450/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,700,588		
Equalized Assessed Valuation:	\$204,110,410		
Population:	14,896		
Employees:			
Full Time:		10	
Part Time:		43	
Salaries Paid:		\$625,998	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,031,421	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$69	\$129	\$90
Revenue Collected During FY 18:	\$1,390,962	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,553,117	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$93	\$246	\$181
Per Capita Expenditures:	\$104	\$231	\$163
Revenues over (under) Expenditures:	-\$162,155	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	66.59%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,034,266	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,551	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$418,901	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$165,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$11	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milford Township Park District		
Unit Code:	038/020/12	County:	Iroquois
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$266,900		
Equalized Assessed Valuation:	\$18,355,669		
Population:	1,659		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$17,347		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,210	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$79,506	\$206,561	\$112,583
Expenditures During FY 18:	\$84,578	\$211,382	\$114,500
Per Capita Revenue:	\$48	\$74	\$45
Per Capita Expenditures:	\$51	\$74	\$46
Revenues over (under) Expenditures:	-\$5,072	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	11.99%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$10,138	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$6	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,767	\$70,086	\$
Total Unrestricted Net Assets:	\$3,371	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milledgeville Park District		
Unit Code:	008/010/12	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$459,500		
Equalized Assessed Valuation:	\$38,605,060		
Population:	1,098		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$70,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,037	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$131	\$66	\$31
Revenue Collected During FY 18:	\$207,002	\$206,561	\$112,583
Expenditures During FY 18:	\$165,319	\$211,382	\$114,500
Per Capita Revenue:	\$189	\$74	\$45
Per Capita Expenditures:	\$151	\$74	\$46
Revenues over (under) Expenditures:	\$41,683	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	112.34%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$185,720	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$169	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,591	\$70,086	\$
Total Unrestricted Net Assets:	\$123,412	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$270,328	\$214,104	\$
Per Capita Debt:	\$246	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mokena Park District		
Unit Code:	099/060/12	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,665,984		
Equalized Assessed Valuation:	\$991,257,400		
Population:	22,000		
Employees:			
Full Time:	21		
Part Time:	124		
Salaries Paid:	\$1,201,019		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,272,988	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$194	\$129	\$90
Revenue Collected During FY 18:	\$2,972,824	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,078,678	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$135	\$246	\$181
Per Capita Expenditures:	\$140	\$231	\$163
Revenues over (under) Expenditures:	-\$105,854	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	75.86%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,335,478	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$106	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$550,869	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,276,154	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,943,106	\$8,443,445	\$4,438,745
Per Capita Debt:	\$361	\$293	\$221
General Obligation Debt over EAV:	0.67%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,557,714	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$207	\$42	\$
Revenue Collected During FY 18:	\$956,617	\$567,033	\$
Expenditures During FY 18:	\$1,062,278	\$577,620	\$
Per Capita Revenue:	\$43	\$22	\$
Per Capita Expenditures:	\$48	\$22	\$
Operating Income (loss):	-\$105,661	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	411.34%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$4,369,538	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$199	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Momence Park District		
Unit Code:	046/030/12	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,690		
Equalized Assessed Valuation:	\$69,385,163		
Population:	3,300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$51,668		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,567	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$20	\$66	\$31
Revenue Collected During FY 18:	\$130,870	\$206,561	\$112,583
Expenditures During FY 18:	\$155,120	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$47	\$74	\$46
Revenues over (under) Expenditures:	-\$24,250	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	26.64%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$41,317	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,353	\$70,086	\$
Total Unrestricted Net Assets:	\$31,641	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$73,000	\$214,104	\$
Per Capita Debt:	\$22	\$50	\$
General Obligation Debt over EAV:	0.11%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monmouth Park District		
Unit Code:	094/010/12	County:	Warren
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,286,870		
Equalized Assessed Valuation:	\$78,970,000		
Population:	10,799		
Employees:			
Full Time:	7		
Part Time:	44		
Salaries Paid:	\$315,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$808,061	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$75	\$66	\$31
Revenue Collected During FY 18:	\$435,574	\$206,561	\$112,583
Expenditures During FY 18:	\$492,947	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$46	\$74	\$46
Revenues over (under) Expenditures:	-\$57,373	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	148.23%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$730,688	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$68	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$719,045	\$70,086	\$
Total Unrestricted Net Assets:	\$26,315	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$170,000	\$214,104	\$
Per Capita Debt:	\$16	\$50	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$475.793	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$44	\$4	\$
Revenue Collected During FY 18:	\$372.100	\$14,303	\$
Expenditures During FY 18:	\$429.753	\$15,423	\$
Per Capita Revenue:	\$34	\$2	\$
Per Capita Expenditures:	\$40	\$2	\$
Operating Income (loss):	-\$57.653	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	97.30%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$418.140	\$33,198	\$
Per Capita Ending Retained Earnings:	\$39	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Park District		
Unit Code:	090/030/12	County:	Tazewell
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,673,500		
Equalized Assessed Valuation:	\$594,221,109		
Population:	16,300		
Employees:			
Full Time:	7		
Part Time:	105		
Salaries Paid:	\$568,291		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,790,262	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$110	\$129	\$90
Revenue Collected During FY 18:	\$1,932,200	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,076,602	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$119	\$246	\$181
Per Capita Expenditures:	\$127	\$231	\$163
Revenues over (under) Expenditures:	-\$144,402	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	79.26%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,645,860	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$101	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,771,771	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$269,410	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,790,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$233	\$293	\$221
General Obligation Debt over EAV:	0.64%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Morton Grove Park District		
Unit Code:	016/460/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,897,413		
Equalized Assessed Valuation:	\$798,444,263		
Population:	23,316		
Employees:			
Full Time:	23		
Part Time:	241		
Salaries Paid:	\$3,770,954		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,018,577	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$87	\$129	\$90
Revenue Collected During FY 18:	\$6,996,263	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,355,308	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$300	\$246	\$181
Per Capita Expenditures:	\$315	\$231	\$163
Revenues over (under) Expenditures:	-\$359,045	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	20.86%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,534,532	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$66	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,345,026	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$185,250	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,720,550	\$8,443,445	\$4,438,745
Per Capita Debt:	\$331	\$293	\$221
General Obligation Debt over EAV:	0.97%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moweaqua Township Park District														
Unit Code:	086/010/12	County:	Shelby												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$83,020														
Equalized Assessed Valuation:	\$24,926,558														
Population:	2,000														
Employees:	<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:	\$49,009	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$25	\$66	\$31
Revenue Collected During FY 18:	\$32,020	\$206,561	\$112,583
Expenditures During FY 18:	\$46,061	\$211,382	\$114,500
Per Capita Revenue:	\$16	\$74	\$45
Per Capita Expenditures:	\$23	\$74	\$46
Revenues over (under) Expenditures:	-\$14,041	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	75.92%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$34,968	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$17	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Hopes Funks Grove Park District		
Unit Code:	064/045/12	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$288,141		
Equalized Assessed Valuation:	\$52,775,917		
Population:	1,400		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$65,159		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$204,516	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$146	\$66	\$31
Revenue Collected During FY 18:	\$216,310	\$206,561	\$112,583
Expenditures During FY 18:	\$288,141	\$211,382	\$114,500
Per Capita Revenue:	\$155	\$74	\$45
Per Capita Expenditures:	\$206	\$74	\$46
Revenues over (under) Expenditures:	-\$71,831	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	46.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$132,685	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$95	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$3,866,017	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Prospect Park District		
Unit Code:	016/470/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,587,290		
Equalized Assessed Valuation:	\$1,667,332,206		
Population:	54,771		
Employees:			
Full Time:	97		
Part Time:	309		
Salaries Paid:	\$6,061,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,055,347	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$74	\$129	\$90
Revenue Collected During FY 18:	\$13,562,051	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$12,695,939	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$248	\$246	\$181
Per Capita Expenditures:	\$232	\$231	\$163
Revenues over (under) Expenditures:	\$866,112	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	29.73%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,774,003	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,356,310	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$2,440,331	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$23,429,197	\$8,443,445	\$4,438,745
Per Capita Debt:	\$428	\$293	\$221
General Obligation Debt over EAV:	0.37%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Pulaski Park District		
Unit Code:	054/030/12	County:	Logan
Fiscal Year End:	10/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$262,629		
Equalized Assessed Valuation:	\$44,369,284		
Population:	1,566		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$32,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,088	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$72	\$66	\$31
Revenue Collected During FY 18:	\$142,950	\$206,561	\$112,583
Expenditures During FY 18:	\$187,657	\$211,382	\$114,500
Per Capita Revenue:	\$91	\$74	\$45
Per Capita Expenditures:	\$120	\$74	\$46
Revenues over (under) Expenditures:	-\$44,707	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	36.16%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$67,848	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$43	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$67,849	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$596,159	\$214,104	\$
Per Capita Debt:	\$381	\$50	\$
General Obligation Debt over EAV:	1.06%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Sterling Park District		
Unit Code:	005/010/12	County:	Brown
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$92,900		
Equalized Assessed Valuation:	\$37,384,470		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$25,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,950	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$76,209	\$206,561	\$112,583
Expenditures During FY 18:	\$47,348	\$211,382	\$114,500
Per Capita Revenue:	\$30	\$74	\$45
Per Capita Expenditures:	\$19	\$74	\$46
Revenues over (under) Expenditures:	\$28,861	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	132.66%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$62,811	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$25	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$62,811	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,206	\$214,104	\$
Per Capita Debt:	\$1	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.816	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	\$9	\$4	\$
Revenue Collected During FY 18:	\$39.450	\$14,303	\$
Expenditures During FY 18:	\$52.551	\$15,423	\$
Per Capita Revenue:	\$16	\$2	\$
Per Capita Expenditures:	\$21	\$2	\$
Operating Income (loss):	-\$13.101	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	41.32%	14.35%	0.00%
Ending Retained Earnings for FY 17:	\$21.715	\$33,198	\$
Per Capita Ending Retained Earnings:	\$9	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mundelein Park District		
Unit Code:	049/090/12	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,227,027		
Equalized Assessed Valuation:	\$950,637,987		
Population:	37,687		
Employees:			
Full Time:	35		
Part Time:	410		
Salaries Paid:	\$3,983,611		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,816,305	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$101	\$129	\$90
Revenue Collected During FY 18:	\$8,852,941	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,356,808	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$235	\$246	\$181
Per Capita Expenditures:	\$222	\$231	\$163
Revenues over (under) Expenditures:	\$496,133	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	51.72%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,321,749	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$115	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$682,207	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,665,079	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,610,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$96	\$293	\$221
General Obligation Debt over EAV:	0.38%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Murphysboro Park District		
Unit Code:	039/030/12	County:	Jackson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$743,025		
Equalized Assessed Valuation:	\$68,881,939		
Population:	7,990		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$100,297		

Blended Component Units
Number Submitted = 2
general fund
PROGRAMS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,030,861	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$129	\$66	\$31
Revenue Collected During FY 18:	\$339,204	\$206,561	\$112,583
Expenditures During FY 18:	\$428,974	\$211,382	\$114,500
Per Capita Revenue:	\$42	\$74	\$45
Per Capita Expenditures:	\$54	\$74	\$46
Revenues over (under) Expenditures:	-\$89,770	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	219.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$941,091	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$118	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$160,039	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$129,530	\$214,104	\$
Per Capita Debt:	\$16	\$50	\$
General Obligation Debt over EAV:	0.19%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Naperville Park District		
Unit Code:	022/160/12	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,528,198		
Equalized Assessed Valuation:	\$21,549,078,540		
Population:	147,682		
Employees:			
Full Time:	102		
Part Time:	1,056		
Salaries Paid:	\$11,082,945		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,409,282	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$131	\$129	\$90
Revenue Collected During FY 18:	\$35,062,108	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$33,776,323	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$237	\$246	\$181
Per Capita Expenditures:	\$229	\$231	\$163
Revenues over (under) Expenditures:	\$1,285,785	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	94.08%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$31,776,860	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$215	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,753,356	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$13,665,341	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$38,614,059	\$8,443,445	\$4,438,745
Per Capita Debt:	\$261	\$293	\$221
General Obligation Debt over EAV:	0.14%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nauvoo Park District		
Unit Code:	034/055/12	County:	Hancock
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,124		
Equalized Assessed Valuation:	\$19,163,849		
Population:	1,071		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,200		

Blended Component Units
Number Submitted = 1 General Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,828	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$48	\$66	\$31
Revenue Collected During FY 18:	\$33,865	\$206,561	\$112,583
Expenditures During FY 18:	\$34,724	\$211,382	\$114,500
Per Capita Revenue:	\$32	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	-\$859	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	146.78%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$50,969	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$48	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,828	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neoga Park District														
Unit Code:	018/015/12	County:	Cumberland												
Fiscal Year End:	4/1/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$81,751														
Equalized Assessed Valuation:	\$39,061,153														
Population:	1,625														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$19,429</td> </tr> </table>			Full Time:				Part Time:	10			Salaries Paid:	\$19,429		
Full Time:															
Part Time:	10														
Salaries Paid:	\$19,429														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,826	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$99,560	\$206,561	\$112,583
Expenditures During FY 18:	\$81,751	\$211,382	\$114,500
Per Capita Revenue:	\$61	\$74	\$45
Per Capita Expenditures:	\$50	\$74	\$46
Revenues over (under) Expenditures:	\$17,809	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	91.30%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$74,635	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$46	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Athens Park District		
Unit Code:	088/050/12	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,363		
Equalized Assessed Valuation:	\$26,681,553		
Population:	2,100		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$7,157		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,192	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$30,951	\$206,561	\$112,583
Expenditures During FY 18:	\$26,916	\$211,382	\$114,500
Per Capita Revenue:	\$15	\$74	\$45
Per Capita Expenditures:	\$13	\$74	\$46
Revenues over (under) Expenditures:	\$4,035	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	30.57%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$8,227	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$4	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	New Lenox Community Park District		
Unit Code:	099/070/12	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,480,268		
Equalized Assessed Valuation:	\$1,267,846,426		
Population:	66,000		
Employees:			
	Full Time:	31	
	Part Time:	220	
	Salaries Paid:	\$2,623,503	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$794,646	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$12	\$129	\$90
Revenue Collected During FY 18:	\$5,041,258	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,950,621	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$76	\$246	\$181
Per Capita Expenditures:	\$75	\$231	\$163
Revenues over (under) Expenditures:	\$90,637	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	18.75%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$928,062	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$14	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,495	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$673,529	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,541,336	\$8,443,445	\$4,438,745
Per Capita Debt:	\$23	\$293	\$221
General Obligation Debt over EAV:	0.08%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,205,373	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$18	\$42	\$
Revenue Collected During FY 18:	\$1,907,577	\$567,033	\$
Expenditures During FY 18:	\$1,837,487	\$577,620	\$
Per Capita Revenue:	\$29	\$22	\$
Per Capita Expenditures:	\$28	\$22	\$
Operating Income (loss):	\$70,090	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	124.53%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$2,288,306	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$35	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niantic Park District		
Unit Code:	055/030/12	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$35,386,685		
Population:	699		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niles Park District		
Unit Code:	016/480/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,367,682		
Equalized Assessed Valuation:	\$1,034,862,602		
Population:	25,379		
Employees:			
Full Time:	35		
Part Time:	200		
Salaries Paid:	\$3,160,123		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,521,973	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$375	\$129	\$90
Revenue Collected During FY 18:	\$7,439,056	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$7,085,662	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$293	\$246	\$181
Per Capita Expenditures:	\$279	\$231	\$163
Revenues over (under) Expenditures:	\$353,394	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	134.38%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$9,521,367	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$375	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,782,313	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,830,984	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$28,090,382	\$8,443,445	\$4,438,745
Per Capita Debt:	\$1,107	\$293	\$221
General Obligation Debt over EAV:	2.59%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,693,521	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$579	\$42	\$
Revenue Collected During FY 18:	\$2,113,199	\$567,033	\$
Expenditures During FY 18:	\$2,462,188	\$577,620	\$
Per Capita Revenue:	\$83	\$22	\$
Per Capita Expenditures:	\$97	\$22	\$
Operating Income (loss):	-\$348,989	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	575.28%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$14,164,532	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$558	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nokomis Community Memorial Park District		
Unit Code:	068/020/12	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$224,460		
Equalized Assessed Valuation:	\$27,989,959		
Population:	2,700		
Employees:			
Full Time:	2		
Part Time:	21		
Salaries Paid:	\$33,095		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$143,359	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$53	\$66	\$31
Revenue Collected During FY 18:	\$133,231	\$206,561	\$112,583
Expenditures During FY 18:	\$155,468	\$211,382	\$114,500
Per Capita Revenue:	\$49	\$74	\$45
Per Capita Expenditures:	\$58	\$74	\$46
Revenues over (under) Expenditures:	-\$22,237	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	77.91%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$121,122	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$45	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,122	\$12,353	\$
Total Unreserved Funds:	\$	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Norridge Park District		
Unit Code:	016/490/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,124,955		
Equalized Assessed Valuation:	\$520,810,243		
Population:	15,500		
Employees:			
Full Time:	18		
Part Time:	182		
Salaries Paid:	\$1,617,196		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,029,620	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$131	\$129	\$90
Revenue Collected During FY 18:	\$2,634,937	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,446,405	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$170	\$246	\$181
Per Capita Expenditures:	\$158	\$231	\$163
Revenues over (under) Expenditures:	\$188,532	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	93.74%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,293,152	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$148	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,005,291	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,602,023	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$583,278	\$8,443,445	\$4,438,745
Per Capita Debt:	\$38	\$293	\$221
General Obligation Debt over EAV:	0.11%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$909.028	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$59	\$42	\$
Revenue Collected During FY 18:	\$1,211.946	\$567,033	\$
Expenditures During FY 18:	\$1,022.777	\$577,620	\$
Per Capita Revenue:	\$78	\$22	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	\$189.169	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	100.04%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,023.197	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$66	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Clay Park District		
Unit Code:	013/010/12	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,158,700		
Equalized Assessed Valuation:	\$44,147,350		
Population:	5,600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,003	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$13	\$66	\$31
Revenue Collected During FY 18:	\$77,703	\$206,561	\$112,583
Expenditures During FY 18:	\$189,398	\$211,382	\$114,500
Per Capita Revenue:	\$14	\$74	\$45
Per Capita Expenditures:	\$34	\$74	\$46
Revenues over (under) Expenditures:	-\$111,695	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	9.67%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$18,308	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$3	\$67	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$18,306	\$65,535	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$30,000	\$214,104	\$
Per Capita Debt:	\$5	\$50	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Scott Park District		
Unit Code:	085/010/12	County:	Scott
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$57,278		
Equalized Assessed Valuation:	\$22,628,340		
Population:	718		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,202	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$49	\$66	\$31
Revenue Collected During FY 18:	\$30,725	\$206,561	\$112,583
Expenditures During FY 18:	\$25,617	\$211,382	\$114,500
Per Capita Revenue:	\$43	\$74	\$45
Per Capita Expenditures:	\$36	\$74	\$46
Revenues over (under) Expenditures:	\$5,108	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	157.36%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$40,310	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$56	\$67	\$35

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northbrook Park District		
Unit Code:	016/500/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,592,303		
Equalized Assessed Valuation:	\$2,682,584,797		
Population:	33,170		
Employees:			
Full Time:	70		
Part Time:	679		
Salaries Paid:	\$12,162,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,550,215	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$620	\$129	\$90
Revenue Collected During FY 18:	\$30,550,027	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$31,135,167	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$921	\$246	\$181
Per Capita Expenditures:	\$939	\$231	\$163
Revenues over (under) Expenditures:	-\$585,140	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	60.00%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$18,680,075	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$563	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,955,730	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$15,618,804	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northfield Park District		
Unit Code:	016/510/12	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,002,495		
Equalized Assessed Valuation:	\$484,476,727		
Population:	5,500		
Employees:			
Full Time:	7		
Part Time:	65		
Salaries Paid:	\$747,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$759,727	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$138	\$129	\$90
Revenue Collected During FY 18:	\$2,089,185	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,639,017	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$380	\$246	\$181
Per Capita Expenditures:	\$298	\$231	\$163
Revenues over (under) Expenditures:	\$450,168	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	45.45%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$744,992	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$135	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,729	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$486,230	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,733,334	\$8,443,445	\$4,438,745
Per Capita Debt:	\$315	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Brook Park District		
Unit Code:	022/170/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,539,180		
Equalized Assessed Valuation:	\$1,449,848,671		
Population:	7,883		
Employees:			
Full Time:	33		
Part Time:	123		
Salaries Paid:	\$3,998,987		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,605,302	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$457	\$129	\$90
Revenue Collected During FY 18:	\$7,031,200	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,497,898	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$892	\$246	\$181
Per Capita Expenditures:	\$824	\$231	\$163
Revenues over (under) Expenditures:	\$533,302	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.38%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,728,604	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$473	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$256,408	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,173,371	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,084,298	\$8,443,445	\$4,438,745
Per Capita Debt:	\$391	\$293	\$221
General Obligation Debt over EAV:	0.18%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,620,202	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$206	\$42	\$
Revenue Collected During FY 18:	\$1,658,109	\$567,033	\$
Expenditures During FY 18:	\$1,468,406	\$577,620	\$
Per Capita Revenue:	\$210	\$22	\$
Per Capita Expenditures:	\$186	\$22	\$
Operating Income (loss):	\$189,703	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	123.26%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$1,809,905	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$230	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Forest Park District		
Unit Code:	016/520/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,506,134		
Equalized Assessed Valuation:	\$422,813,173		
Population:	27,962		
Employees:			
Full Time:	10		
Part Time:	133		
Salaries Paid:	\$1,132,205		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$62,897	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	-\$2	\$129	\$90
Revenue Collected During FY 18:	\$2,413,478	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,997,776	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$86	\$246	\$181
Per Capita Expenditures:	\$71	\$231	\$163
Revenues over (under) Expenditures:	\$415,702	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	17.66%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$352,805	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$13	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,710,521	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$672,590	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,543,100	\$8,443,445	\$4,438,745
Per Capita Debt:	\$91	\$293	\$221
General Obligation Debt over EAV:	0.31%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Lawn Park District		
Unit Code:	016/530/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,455,215		
Equalized Assessed Valuation:	\$1,177,726,577		
Population:	56,087		
Employees:			
Full Time:	54		
Part Time:	611		
Salaries Paid:	\$5,292,899		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,382,499	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$42	\$129	\$90
Revenue Collected During FY 18:	\$7,029,415	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$6,147,977	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$125	\$246	\$181
Per Capita Expenditures:	\$110	\$231	\$163
Revenues over (under) Expenditures:	\$881,438	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	36.86%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,266,197	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$40	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$769,120	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$556,298	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,050,620	\$8,443,445	\$4,438,745
Per Capita Debt:	\$54	\$293	\$221
General Obligation Debt over EAV:	0.17%	14.09%	0.37%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,359,497	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$274	\$42	\$
Revenue Collected During FY 18:	\$3,640,687	\$567,033	\$
Expenditures During FY 18:	\$3,741,563	\$577,620	\$
Per Capita Revenue:	\$65	\$22	\$
Per Capita Expenditures:	\$67	\$22	\$
Operating Income (loss):	-\$100,876	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	407.81%	57.55%	0.00%
Ending Retained Earnings for FY 17:	\$15,258,621	\$1,200,794	\$
Per Capita Ending Retained Earnings:	\$272	\$42	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Park Park District		
Unit Code:	016/540/12	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,642,541		
Equalized Assessed Valuation:	\$1,655,776,153		
Population:	52,261		
Employees:			
Full Time:	57		
Part Time:	679		
Salaries Paid:	\$6,464,928		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,590,545	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$126	\$129	\$90
Revenue Collected During FY 18:	\$17,954,949	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$15,033,976	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$344	\$246	\$181
Per Capita Expenditures:	\$288	\$231	\$163
Revenues over (under) Expenditures:	\$2,920,973	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	49.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,491,983	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$143	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$838,933	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$8,568,294	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$26,055,417	\$8,443,445	\$4,438,745
Per Capita Debt:	\$499	\$293	\$221
General Obligation Debt over EAV:	0.00%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oakbrook Terrace Park District		
Unit Code:	022/180/12	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,354,561		
Equalized Assessed Valuation:	\$300,582,758		
Population:	2,500		
Employees:			
Full Time:	8		
Part Time:	61		
Salaries Paid:	\$587,569		

Blended Component Units
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:	\$694,199	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$278	\$129	\$90
Revenue Collected During FY 18:	\$1,223,416	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,057,091	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$489	\$246	\$181
Per Capita Expenditures:	\$423	\$231	\$163
Revenues over (under) Expenditures:	\$166,325	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	81.40%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$860,524	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$344	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,345,989	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$1,409,521	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$933,221	\$8,443,445	\$4,438,745
Per Capita Debt:	\$373	\$293	\$221
General Obligation Debt over EAV:	0.26%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Octavia Park District		
Unit Code:	064/030/12	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,500		
Equalized Assessed Valuation:	\$35,761,265		
Population:	1,100		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$21,929		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,171	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$254,859	\$206,561	\$112,583
Expenditures During FY 18:	\$167,045	\$211,382	\$114,500
Per Capita Revenue:	\$232	\$74	\$45
Per Capita Expenditures:	\$152	\$74	\$46
Revenues over (under) Expenditures:	\$87,814	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	53.87%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$89,985	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$82	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$89,986	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$156,800	\$214,104	\$
Per Capita Debt:	\$143	\$50	\$
General Obligation Debt over EAV:	0.44%	0.13%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Park District		
Unit Code:	053/010/12	County:	Livingston
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,779		
Equalized Assessed Valuation:	\$44,744,271		
Population:	976		
Employees:			
Full Time:			
Part Time:	23		
Salaries Paid:	\$38,557		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$225,948	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$232	\$66	\$31
Revenue Collected During FY 18:	\$96,603	\$206,561	\$112,583
Expenditures During FY 18:	\$101,783	\$211,382	\$114,500
Per Capita Revenue:	\$99	\$74	\$45
Per Capita Expenditures:	\$104	\$74	\$46
Revenues over (under) Expenditures:	-\$5,180	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	216.90%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$220,768	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$226	\$67	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$247,663	\$28,423	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Olympia Fields Park District		
Unit Code:	016/550/12	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,991,609		
Equalized Assessed Valuation:	\$138,348,990		
Population:	4,988		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$388,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,488	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$8	\$129	\$90
Revenue Collected During FY 18:	\$852,180	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,055,762	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$171	\$246	\$181
Per Capita Expenditures:	\$212	\$231	\$163
Revenues over (under) Expenditures:	-\$203,582	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	-13.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	-\$146,022	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	-\$29	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,578	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$572,396	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,656,505	\$8,443,445	\$4,438,745
Per Capita Debt:	\$533	\$293	\$221
General Obligation Debt over EAV:	0.85%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oregon Park District		
Unit Code:	071/020/12	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,891,016		
Equalized Assessed Valuation:	\$676,244,840		
Population:	3,605		
Employees:			
Full Time:	16		
Part Time:	81		
Salaries Paid:	\$1,249,375		

Blended Component Units
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,512,168	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$419	\$129	\$90
Revenue Collected During FY 18:	\$2,383,590	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,494,143	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$661	\$246	\$181
Per Capita Expenditures:	\$969	\$231	\$163
Revenues over (under) Expenditures:	-\$1,110,553	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	49.95%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,745,189	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$484	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$807,580	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$945,027	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,327,860	\$8,443,445	\$4,438,745
Per Capita Debt:	\$368	\$293	\$221
General Obligation Debt over EAV:	0.19%	14.09%	0.37%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oswegoland Park District		
Unit Code:	047/010/12	County:	Kendall
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,781,788		
Equalized Assessed Valuation:	\$1,377,894,565		
Population:	56,904		
Employees:			
Full Time:	48		
Part Time:	372		
Salaries Paid:	\$5,554,407		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,302,683	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$128	\$129	\$90
Revenue Collected During FY 18:	\$11,659,715	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$10,026,812	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$205	\$246	\$181
Per Capita Expenditures:	\$176	\$231	\$163
Revenues over (under) Expenditures:	\$1,632,903	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	87.53%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,776,586	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$154	\$132	\$94

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,861,274	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$5,417,263	\$2,225,049	\$1,294,316

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,985,000	\$8,443,445	\$4,438,745
Per Capita Debt:	\$158	\$293	\$221
General Obligation Debt over EAV:	0.65%	14.09%	0.37%

Enterprise Funds

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