

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                        |                |      |
|--------------------------------------|------------------------|----------------|------|
| <b>Unit Name:</b>                    | Palatine Park District |                |      |
| <b>Unit Code:</b>                    | 016/560/12             | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2018             |                |      |
| <b>Accounting Method:</b>            | Modified Accrual       |                |      |
| <b>Appropriation or Budget:</b>      | \$35,530,416           |                |      |
| <b>Equalized Assessed Valuation:</b> | \$2,242,622,472        |                |      |
| <b>Population:</b>                   | 83,000                 |                |      |
| <b>Employees:</b>                    |                        |                |      |
| <b>Full Time:</b>                    | 41                     |                |      |
| <b>Part Time:</b>                    | 1,189                  |                |      |
| <b>Salaries Paid:</b>                | \$9,302,703            |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | <b>\$15,873,407</b> | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | <b>\$191</b>        | \$129           | \$90           |
| Revenue Collected During FY 18:        | <b>\$21,050,406</b> | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | <b>\$19,238,602</b> | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | <b>\$254</b>        | \$246           | \$181          |
| Per Capita Expenditures:               | <b>\$232</b>        | \$231           | \$163          |
| Revenues over (under) Expenditures:    | <b>\$1,811,804</b>  | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | <b>90.08%</b>       | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | <b>\$17,330,296</b> | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | <b>\$209</b>        | \$132           | \$94           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets:   | <b>\$6,837,787</b> | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | <b>\$3,244,692</b> | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$22,096,955</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$266</b>        | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.51%</b>        | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |      |
|--------------------------------------|--------------------------|----------------|------|
| <b>Unit Name:</b>                    | Park Ridge Park District |                |      |
| <b>Unit Code:</b>                    | 016/580/12               | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2018               |                |      |
| <b>Accounting Method:</b>            | Modified Accrual         |                |      |
| <b>Appropriation or Budget:</b>      | \$21,354,121             |                |      |
| <b>Equalized Assessed Valuation:</b> | \$1,570,608,104          |                |      |
| <b>Population:</b>                   | 37,480                   |                |      |
| <b>Employees:</b>                    |                          |                |      |
| <b>Full Time:</b>                    | 59                       |                |      |
| <b>Part Time:</b>                    | 843                      |                |      |
| <b>Salaries Paid:</b>                | \$7,187,269              |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$5,011,281    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$134          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$16,532,013   | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$16,291,557   | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$441          | \$246           | \$181          |
| Per Capita Expenditures:               | \$435          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$240,456      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 30.59%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$4,983,737    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$133          | \$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:   | \$1,133,645    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$4,453,207    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$16,204,840</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$432</b>        | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>1.03%</b>        | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                             |                |      |
|--------------------------------------|-----------------------------|----------------|------|
| <b>Unit Name:</b>                    | <b>Paxton Park District</b> |                |      |
| <b>Unit Code:</b>                    | 027/010/12                  | <b>County:</b> | Ford |
| <b>Fiscal Year End:</b>              | 1/31/2018                   |                |      |
| <b>Accounting Method:</b>            | Cash                        |                |      |
| <b>Appropriation or Budget:</b>      | \$630,230                   |                |      |
| <b>Equalized Assessed Valuation:</b> | \$48,305,496                |                |      |
| <b>Population:</b>                   | 4,473                       |                |      |
| <b>Employees:</b>                    |                             |                |      |
| <b>Full Time:</b>                    | 1                           |                |      |
| <b>Part Time:</b>                    | 47                          |                |      |
| <b>Salaries Paid:</b>                | \$82,058                    |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$134,920      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$30           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$230,813      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$233,618      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$52           | \$74            | \$45           |
| Per Capita Expenditures:               | \$52           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$2,805       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 56.55%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$132,115      | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$30           | \$67            | \$35           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$103,957      | \$12,353        | \$             |
| Total Unreserved Funds: | \$28,158       | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$100,000</b> | \$214,104       | \$             |
| Per Capita Debt:                  | <b>\$22</b>      | \$50            | \$             |
| General Obligation Debt over EAV: | <b>0.21%</b>     | 0.13%           | 0.00%          |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |            |
|--------------------------------------|--------------------------|----------------|------------|
| <b>Unit Name:</b>                    | Pearl City Park District |                |            |
| <b>Unit Code:</b>                    | 089/030/12               | <b>County:</b> | Stephenson |
| <b>Fiscal Year End:</b>              | 4/30/2018                |                |            |
| <b>Accounting Method:</b>            | Cash With Assets         |                |            |
| <b>Appropriation or Budget:</b>      | \$184,575                |                |            |
| <b>Equalized Assessed Valuation:</b> | \$44,853,594             |                |            |
| <b>Population:</b>                   | 3,200                    |                |            |
| <b>Employees:</b>                    |                          |                |            |
| <b>Full Time:</b>                    | 1                        |                |            |
| <b>Part Time:</b>                    | 15                       |                |            |
| <b>Salaries Paid:</b>                | \$89,944                 |                |            |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$102,108      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$32           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$148,023      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$187,071      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$46           | \$74            | \$45           |
| Per Capita Expenditures:               | \$58           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$39,048      | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 33.71%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$63,060       | \$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: | \$79,022       | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |          |
|--------------------------------------|-----------------------|----------------|----------|
| <b>Unit Name:</b>                    | Pekin Park District   |                |          |
| <b>Unit Code:</b>                    | 090/040/12            | <b>County:</b> | Tazewell |
| <b>Fiscal Year End:</b>              | 6/30/2018             |                |          |
| <b>Accounting Method:</b>            | Cash With Assets      |                |          |
| <b>Appropriation or Budget:</b>      | \$8,221,795           |                |          |
| <b>Equalized Assessed Valuation:</b> | \$501,368,983         |                |          |
| <b>Population:</b>                   | 34,000                |                |          |
| <b>Employees:</b>                    |                       |                |          |
|                                      | <b>Full Time:</b>     | 35             |          |
|                                      | <b>Part Time:</b>     | 259            |          |
|                                      | <b>Salaries Paid:</b> | \$2,519,692    |          |

| Blended Component Units |
|-------------------------|
| Number Submitted = 1    |
| Pekin Park Foundation   |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$1,337,047    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$39           | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$3,855,681    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$4,063,084    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$113          | \$246           | \$181          |
| Per Capita Expenditures:               | \$120          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | -\$207,403     | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 31.70%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$1,287,894    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$38           | \$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:   | \$960,762      | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$349,292      | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$7,469,207</b> | \$8,443,445     | \$4,438,745    |
| Per Capita Debt:                  | <b>\$220</b>       | \$293           | \$221          |
| General Obligation Debt over EAV: | <b>1.48%</b>       | 14.09%          | 0.37%          |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$1,853,413</b> | \$1,219,590     | \$             |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$55</b>        | \$42            | \$             |
| Revenue Collected During FY 18:                   | <b>\$1,787,250</b> | \$567,033       | \$             |
| Expenditures During FY 18:                        | <b>\$1,910,291</b> | \$577,620       | \$             |
| Per Capita Revenue:                               | <b>\$53</b>        | \$22            | \$             |
| Per Capita Expenditures:                          | <b>\$56</b>        | \$22            | \$             |
| Operating Income (loss):                          | <b>-\$123,041</b>  | -\$10,588       | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>90.44%</b>      | 57.55%          | 0.00%          |
| Ending Retained Earnings for FY 17:               | <b>\$1,727,668</b> | \$1,200,794     | \$             |
| Per Capita Ending Retained Earnings:              | <b>\$51</b>        | \$42            | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |      |
|--------------------------------------|-----------------------|----------------|------|
| <b>Unit Name:</b>                    | Peotone Park District |                |      |
| <b>Unit Code:</b>                    | 099/080/12            | <b>County:</b> | Will |
| <b>Fiscal Year End:</b>              | 4/30/2018             |                |      |
| <b>Accounting Method:</b>            | Cash                  |                |      |
| <b>Appropriation or Budget:</b>      | \$478,199             |                |      |
| <b>Equalized Assessed Valuation:</b> | \$87,789,258          |                |      |
| <b>Population:</b>                   | 4,152                 |                |      |
| <b>Employees:</b>                    |                       |                |      |
| <b>Full Time:</b>                    |                       |                |      |
| <b>Part Time:</b>                    | 12                    |                |      |
| <b>Salaries Paid:</b>                | \$67,458              |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$317,797      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$77           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$310,686      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$318,389      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$75           | \$74            | \$45           |
| Per Capita Expenditures:               | \$77           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$7,703       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 97.34%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$309,905      | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$75           | \$67            | \$35           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$70,086        | \$             |
| Total Unrestricted Net Assets: | \$309,905      | \$65,535        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$620,000</b> | \$214,104       | \$             |
| Per Capita Debt:                  | <b>\$149</b>     | \$50            | \$             |
| General Obligation Debt over EAV: | <b>0.71%</b>     | 0.13%           | 0.00%          |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |      |
|--------------------------------------|-----------------------|----------------|------|
| <b>Unit Name:</b>                    | Phoenix Park District |                |      |
| <b>Unit Code:</b>                    | 016/590/12            | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2018             |                |      |
| <b>Accounting Method:</b>            | Cash                  |                |      |
| <b>Appropriation or Budget:</b>      | \$34,500              |                |      |
| <b>Equalized Assessed Valuation:</b> | \$5,541,934           |                |      |
| <b>Population:</b>                   | 1,948                 |                |      |
| <b>Employees:</b>                    |                       |                |      |
| <b>Full Time:</b>                    |                       |                |      |
| <b>Part Time:</b>                    |                       |                |      |
| <b>Salaries Paid:</b>                | \$                    |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$8,944        | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$5            | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$25,122       | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$27,228       | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$13           | \$74            | \$45           |
| Per Capita Expenditures:               | \$14           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$2,106       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 25.11%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$6,838        | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$4            | \$67            | \$35           |

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                |            |
|--------------------------------------|-------------------------------|----------------|------------|
| <b>Unit Name:</b>                    | Pitman Township Park District |                |            |
| <b>Unit Code:</b>                    | 068/025/12                    | <b>County:</b> | Montgomery |
| <b>Fiscal Year End:</b>              | 4/30/2018                     |                |            |
| <b>Accounting Method:</b>            | Cash                          |                |            |
| <b>Appropriation or Budget:</b>      | \$42,000                      |                |            |
| <b>Equalized Assessed Valuation:</b> | \$11,715,677                  |                |            |
| <b>Population:</b>                   | 508                           |                |            |
| <b>Employees:</b>                    |                               |                |            |
| <b>Full Time:</b>                    |                               |                |            |
| <b>Part Time:</b>                    |                               |                |            |
| <b>Salaries Paid:</b>                | \$                            |                |            |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$277          | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$1            | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$35,928       | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$33,783       | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$71           | \$74            | \$45           |
| Per Capita Expenditures:               | \$67           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | \$2,145        | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 7.17%          | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$2,422        | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$5            | \$67            | \$35           |

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |      |
|--------------------------------------|--------------------------|----------------|------|
| <b>Unit Name:</b>                    | Plainfield Park District |                |      |
| <b>Unit Code:</b>                    | 099/085/12               | <b>County:</b> | Will |
| <b>Fiscal Year End:</b>              | 12/31/2018               |                |      |
| <b>Accounting Method:</b>            | Modified Accrual         |                |      |
| <b>Appropriation or Budget:</b>      | \$21,110,184             |                |      |
| <b>Equalized Assessed Valuation:</b> | \$2,577,065,318          |                |      |
| <b>Population:</b>                   | 108,000                  |                |      |
| <b>Employees:</b>                    |                          |                |      |
| <b>Full Time:</b>                    | 36                       |                |      |
| <b>Part Time:</b>                    | 132                      |                |      |
| <b>Salaries Paid:</b>                | \$2,363,936              |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$5,959,371    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$55           | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$7,269,998    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$6,161,014    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$67           | \$246           | \$181          |
| Per Capita Expenditures:               | \$57           | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$1,108,984    | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 92.07%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$5,672,203    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$53           | \$132           | \$94           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$989,282      | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$1,439,070    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$11,649,000</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$108</b>        | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.45%</b>        | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                             |                |      |
|--------------------------------------|-----------------------------|----------------|------|
| <b>Unit Name:</b>                    | Pleasant Dale Park District |                |      |
| <b>Unit Code:</b>                    | 016/600/12                  | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2018                   |                |      |
| <b>Accounting Method:</b>            | Modified Accrual            |                |      |
| <b>Appropriation or Budget:</b>      | \$4,629,815                 |                |      |
| <b>Equalized Assessed Valuation:</b> | \$673,449,265               |                |      |
| <b>Population:</b>                   | 10,818                      |                |      |
| <b>Employees:</b>                    |                             |                |      |
| <b>Full Time:</b>                    | 7                           |                |      |
| <b>Part Time:</b>                    | 78                          |                |      |
| <b>Salaries Paid:</b>                | \$584,358                   |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$5,003,306    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$462          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$2,219,864    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$1,757,994    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$205          | \$246           | \$181          |
| Per Capita Expenditures:               | \$163          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$461,870      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 317.49%        | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$5,581,432    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$516          | \$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:   | \$1,541,980    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$7,823,120    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$5,490,450</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$508</b>       | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.76%</b>       | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                             |                |      |
|--------------------------------------|-----------------------------|----------------|------|
| <b>Unit Name:</b>                    | Pleasant Hill Park District |                |      |
| <b>Unit Code:</b>                    | 075/020/12                  | <b>County:</b> | Pike |
| <b>Fiscal Year End:</b>              | 4/30/2018                   |                |      |
| <b>Accounting Method:</b>            | Cash                        |                |      |
| <b>Appropriation or Budget:</b>      | \$35,450                    |                |      |
| <b>Equalized Assessed Valuation:</b> | \$27,199,968                |                |      |
| <b>Population:</b>                   | 2,600                       |                |      |
| <b>Employees:</b>                    |                             |                |      |
| <b>Full Time:</b>                    |                             |                |      |
| <b>Part Time:</b>                    | 12                          |                |      |
| <b>Salaries Paid:</b>                | \$15,884                    |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$120,704      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$46           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$101,424      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$104,119      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$39           | \$74            | \$45           |
| Per Capita Expenditures:               | \$40           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$2,695       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 113.34%        | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$118,009      | \$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:   | \$102,550      | \$12,353        | \$             |
| Total Unreserved Funds: | \$15,459       | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$49,000</b> | \$214,104       | \$             |
| Per Capita Debt:                  | <b>\$19</b>     | \$50            | \$             |
| General Obligation Debt over EAV: | <b>0.18%</b>    | 0.13%           | 0.00%          |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                 |                |        |
|--------------------------------------|---------------------------------|----------------|--------|
| <b>Unit Name:</b>                    | Pleasure Driveway Park District |                |        |
| <b>Unit Code:</b>                    | 072/030/12                      | <b>County:</b> | Peoria |
| <b>Fiscal Year End:</b>              | 12/31/2018                      |                |        |
| <b>Accounting Method:</b>            | Modified Accrual                |                |        |
| <b>Appropriation or Budget:</b>      | \$90,249,943                    |                |        |
| <b>Equalized Assessed Valuation:</b> | \$2,199,360,747                 |                |        |
| <b>Population:</b>                   | 128,500                         |                |        |
| <b>Employees:</b>                    |                                 |                |        |
| <b>Full Time:</b>                    | 157                             |                |        |
| <b>Part Time:</b>                    | 1,072                           |                |        |
| <b>Salaries Paid:</b>                | \$12,605,124                    |                |        |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$12,867,994   | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$100          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$39,170,985   | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$37,255,586   | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$305          | \$246           | \$181          |
| Per Capita Expenditures:               | \$290          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$1,915,399    | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 39.68%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$14,783,393   | \$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:   | \$4,458,506    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$1,021,282    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$5,315,000</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$41</b>        | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.16%</b>       | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                     |                |      |
|--------------------------------------|---------------------|----------------|------|
| <b>Unit Name:</b>                    | Posen Park District |                |      |
| <b>Unit Code:</b>                    | 016/610/12          | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2018           |                |      |
| <b>Accounting Method:</b>            | Modified Accrual    |                |      |
| <b>Appropriation or Budget:</b>      | \$509,250           |                |      |
| <b>Equalized Assessed Valuation:</b> | \$54,744,952        |                |      |
| <b>Population:</b>                   | 5,987               |                |      |
| <b>Employees:</b>                    |                     |                |      |
| <b>Full Time:</b>                    | 1                   |                |      |
| <b>Part Time:</b>                    | 2                   |                |      |
| <b>Salaries Paid:</b>                | \$68,658            |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$167,080      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$28           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$163,857      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$209,340      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$27           | \$74            | \$45           |
| Per Capita Expenditures:               | \$35           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$45,483      | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 58.09%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$121,597      | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$20           | \$67            | \$35           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$147,158      | \$70,086        | \$             |
| Total Unrestricted Net Assets: | -\$25,561      | \$65,535        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                         |                |        |
|--------------------------------------|-------------------------|----------------|--------|
| <b>Unit Name:</b>                    | Princeton Park District |                |        |
| <b>Unit Code:</b>                    | 006/010/12              | <b>County:</b> | Bureau |
| <b>Fiscal Year End:</b>              | 6/30/2018               |                |        |
| <b>Accounting Method:</b>            | Modified Accrual        |                |        |
| <b>Appropriation or Budget:</b>      | \$3,527,830             |                |        |
| <b>Equalized Assessed Valuation:</b> | \$160,485,583           |                |        |
| <b>Population:</b>                   | 7,583                   |                |        |
| <b>Employees:</b>                    |                         |                |        |
| <b>Full Time:</b>                    |                         | 11             |        |
| <b>Part Time:</b>                    |                         | 57             |        |
| <b>Salaries Paid:</b>                |                         | \$699,136      |        |

| 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:        | \$1            | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$1            | \$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:       | <b>\$1,707,483</b> | <b>\$214,104</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$225</b>       | <b>\$50</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.48%</b>       | <b>0.13%</b>     | <b>0.00%</b>   |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$3,574,213</b> | <b>\$36,803</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$471</b>       | <b>\$4</b>      | <b>\$</b>      |
| Revenue Collected During FY 18:                   | <b>\$1,860,419</b> | <b>\$14,303</b> | <b>\$</b>      |
| Expenditures During FY 18:                        | <b>\$1,866,258</b> | <b>\$15,423</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$245</b>       | <b>\$2</b>      | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$246</b>       | <b>\$2</b>      | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$5,839</b>    | <b>-\$1,120</b> | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>191.20%</b>     | <b>14.35%</b>   | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | <b>\$3,568,374</b> | <b>\$33,198</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$471</b>       | <b>\$4</b>      | <b>\$</b>      |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                   |                |           |
|--------------------------------------|-----------------------------------|----------------|-----------|
| <b>Unit Name:</b>                    | <b>Prophetstown Park District</b> |                |           |
| <b>Unit Code:</b>                    | 098/020/12                        | <b>County:</b> | Whiteside |
| <b>Fiscal Year End:</b>              | 4/30/2018                         |                |           |
| <b>Accounting Method:</b>            | Cash With Assets                  |                |           |
| <b>Appropriation or Budget:</b>      | \$626,539                         |                |           |
| <b>Equalized Assessed Valuation:</b> | \$44,715,078                      |                |           |
| <b>Population:</b>                   | 2,600                             |                |           |
| <b>Employees:</b>                    |                                   |                |           |
| <b>Full Time:</b>                    | 1                                 |                |           |
| <b>Part Time:</b>                    | 15                                |                |           |
| <b>Salaries Paid:</b>                | \$143,862                         |                |           |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$257,054      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$99           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$351,765      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$461,452      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$135          | \$74            | \$45           |
| Per Capita Expenditures:               | \$177          | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$109,687     | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 59.02%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$272,367      | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$105          | \$67            | \$35           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$12,353        | \$             |
| Total Unreserved Funds: | \$253,190      | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$125,000</b> | \$214,104       | \$             |
| Per Capita Debt:                  | <b>\$48</b>      | \$50            | \$             |
| General Obligation Debt over EAV: | <b>0.28%</b>     | 0.13%           | 0.00%          |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |        |
|--------------------------------------|--------------------------|----------------|--------|
| <b>Unit Name:</b>                    | Putnam Twp Park District |                |        |
| <b>Unit Code:</b>                    | 029/040/12               | <b>County:</b> | Fulton |
| <b>Fiscal Year End:</b>              | 4/30/2018                |                |        |
| <b>Accounting Method:</b>            | Cash                     |                |        |
| <b>Appropriation or Budget:</b>      | \$74,000                 |                |        |
| <b>Equalized Assessed Valuation:</b> | \$26,486,001             |                |        |
| <b>Population:</b>                   | 2,137                    |                |        |
| <b>Employees:</b>                    |                          |                |        |
| <b>Full Time:</b>                    |                          |                |        |
| <b>Part Time:</b>                    | 6                        |                |        |
| <b>Salaries Paid:</b>                | \$9,655                  |                |        |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$71,851       | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$34           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$68,596       | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$48,284       | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$32           | \$74            | \$45           |
| Per Capita Expenditures:               | \$23           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | \$20,312       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 190.88%        | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$92,163       | \$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:   | \$92,163       | \$12,353        | \$             |
| Total Unreserved Funds: | \$             | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                      |                |       |
|--------------------------------------|----------------------|----------------|-------|
| <b>Unit Name:</b>                    | Quincy Park District |                |       |
| <b>Unit Code:</b>                    | 001/010/12           | <b>County:</b> | Adams |
| <b>Fiscal Year End:</b>              | 12/31/2018           |                |       |
| <b>Accounting Method:</b>            | Modified Accrual     |                |       |
| <b>Appropriation or Budget:</b>      | \$10,545,605         |                |       |
| <b>Equalized Assessed Valuation:</b> | \$659,044,754        |                |       |
| <b>Population:</b>                   | 40,716               |                |       |
| <b>Employees:</b>                    |                      |                |       |
| <b>Full Time:</b>                    | 26                   |                |       |
| <b>Part Time:</b>                    | 205                  |                |       |
| <b>Salaries Paid:</b>                | \$1,616,350          |                |       |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$4,490,949    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$110          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$3,663,035    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$2,900,591    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$90           | \$246           | \$181          |
| Per Capita Expenditures:               | \$71           | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$762,444      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 178.88%        | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$5,188,538    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$127          | \$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:   | \$3,862,448    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$1,722,047    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$287,155</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$7</b>       | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.04%</b>     | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 18:            | <b>\$2,726,196</b> | <b>\$1,219,590</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 18: | <b>\$67</b>        | <b>\$42</b>        | <b>\$</b>      |
| Revenue Collected During FY 18:                   | <b>\$1,003,644</b> | <b>\$567,033</b>   | <b>\$</b>      |
| Expenditures During FY 18:                        | <b>\$1,137,624</b> | <b>\$577,620</b>   | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$25</b>        | <b>\$22</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$28</b>        | <b>\$22</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$133,980</b>  | <b>-\$10,588</b>   | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>228.61%</b>     | <b>57.55%</b>      | <b>0.00%</b>   |
| Ending Retained Earnings for FY 17:               | <b>\$2,600,777</b> | <b>\$1,200,794</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$64</b>        | <b>\$42</b>        | <b>\$</b>      |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |           |
|--------------------------------------|-----------------------|----------------|-----------|
| <b>Unit Name:</b>                    | Rantoul Park District |                |           |
| <b>Unit Code:</b>                    | 010/020/12            | <b>County:</b> | Champaign |
| <b>Fiscal Year End:</b>              | 12/31/2018            |                |           |
| <b>Accounting Method:</b>            | Combination           |                |           |
| <b>Appropriation or Budget:</b>      | \$683,017             |                |           |
| <b>Equalized Assessed Valuation:</b> | \$88,340,484          |                |           |
| <b>Population:</b>                   | 12,769                |                |           |
| <b>Employees:</b>                    |                       |                |           |
| <b>Full Time:</b>                    | 2                     |                |           |
| <b>Part Time:</b>                    | 38                    |                |           |
| <b>Salaries Paid:</b>                | \$190,429             |                |           |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$114,228      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$9            | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$512,269      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$660,185      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$40           | \$74            | \$45           |
| Per Capita Expenditures:               | \$52           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$147,916     | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 13.07%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$86,312       | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$7            | \$67            | \$35           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$70,754       | \$12,353        | \$             |
| Total Unreserved Funds: | \$15,558       | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                              |                |            |
|--------------------------------------|------------------------------|----------------|------------|
| <b>Unit Name:</b>                    | <b>Raymond Park District</b> |                |            |
| <b>Unit Code:</b>                    | 068/030/12                   | <b>County:</b> | Montgomery |
| <b>Fiscal Year End:</b>              | 7/31/2018                    |                |            |
| <b>Accounting Method:</b>            | Cash                         |                |            |
| <b>Appropriation or Budget:</b>      | \$47,574                     |                |            |
| <b>Equalized Assessed Valuation:</b> | \$11,307,783                 |                |            |
| <b>Population:</b>                   | 850                          |                |            |
| <b>Employees:</b>                    |                              |                |            |
| <b>Full Time:</b>                    |                              |                |            |
| <b>Part Time:</b>                    | 1                            |                |            |
| <b>Salaries Paid:</b>                | \$400                        |                |            |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$18,213       | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$21           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$94,183       | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$104,734      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$111          | \$74            | \$45           |
| Per Capita Expenditures:               | \$123          | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$10,551      | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 7.32%          | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$7,662        | \$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:   | \$             | \$70,086        | \$             |
| Total Unrestricted Net Assets: | \$             | \$65,535        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                          |                |      |
|--------------------------------------|--------------------------|----------------|------|
| <b>Unit Name:</b>                    | Ridgeville Park District |                |      |
| <b>Unit Code:</b>                    | 016/640/12               | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 6/30/2018                |                |      |
| <b>Accounting Method:</b>            | Modified Accrual         |                |      |
| <b>Appropriation or Budget:</b>      | \$854,002                |                |      |
| <b>Equalized Assessed Valuation:</b> | \$557,288,864            |                |      |
| <b>Population:</b>                   | 75,658                   |                |      |
| <b>Employees:</b>                    |                          |                |      |
| <b>Full Time:</b>                    | 5                        |                |      |
| <b>Part Time:</b>                    | 21                       |                |      |
| <b>Salaries Paid:</b>                | \$397,201                |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$766,723      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$10           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$778,452      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$691,783      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$10           | \$74            | \$45           |
| Per Capita Expenditures:               | \$9            | \$74            | \$46           |
| Revenues over (under) Expenditures:    | \$86,669       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 120.47%        | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$833,392      | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$11           | \$67            | \$35           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$231,761      | \$70,086        | \$             |
| Total Unrestricted Net Assets: | \$976,096      | \$65,535        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                            |                |      |
|--------------------------------------|----------------------------|----------------|------|
| <b>Unit Name:</b>                    | River Forest Park District |                |      |
| <b>Unit Code:</b>                    | 016/660/12                 | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2018                  |                |      |
| <b>Accounting Method:</b>            | Modified Accrual           |                |      |
| <b>Appropriation or Budget:</b>      | \$2,897,646                |                |      |
| <b>Equalized Assessed Valuation:</b> | \$485,584,510              |                |      |
| <b>Population:</b>                   | 11,172                     |                |      |
| <b>Employees:</b>                    |                            |                |      |
| <b>Full Time:</b>                    | 9                          |                |      |
| <b>Part Time:</b>                    | 39                         |                |      |
| <b>Salaries Paid:</b>                | \$629,074                  |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$547,341      | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$49           | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$2,077,292    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$1,577,219    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$186          | \$246           | \$181          |
| Per Capita Expenditures:               | \$141          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$500,073      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 40.73%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$642,414      | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$58           | \$132           | \$94           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$167,590      | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$2,993,398    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$134,185</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$12</b>      | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.03%</b>     | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                            |                |      |
|--------------------------------------|----------------------------|----------------|------|
| <b>Unit Name:</b>                    | River Trails Park District |                |      |
| <b>Unit Code:</b>                    | 016/670/12                 | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 12/31/2018                 |                |      |
| <b>Accounting Method:</b>            | Modified Accrual           |                |      |
| <b>Appropriation or Budget:</b>      | \$9,330,719                |                |      |
| <b>Equalized Assessed Valuation:</b> | \$491,828,445              |                |      |
| <b>Population:</b>                   | 15,000                     |                |      |
| <b>Employees:</b>                    |                            |                |      |
| <b>Full Time:</b>                    | 25                         |                |      |
| <b>Part Time:</b>                    | 215                        |                |      |
| <b>Salaries Paid:</b>                | \$2,166,009                |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$1,527,819    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$102          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$5,062,060    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$4,790,694    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$337          | \$246           | \$181          |
| Per Capita Expenditures:               | \$319          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$271,366      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 34.69%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$1,662,103    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$111          | \$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:   | \$3,899,579    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | -\$431,008     | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$9,291,004</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$619</b>       | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |          |
|--------------------------------------|-----------------------|----------------|----------|
| <b>Unit Name:</b>                    | Roanoke Park District |                |          |
| <b>Unit Code:</b>                    | 102/020/12            | <b>County:</b> | Woodford |
| <b>Fiscal Year End:</b>              | 4/30/2018             |                |          |
| <b>Accounting Method:</b>            | Cash                  |                |          |
| <b>Appropriation or Budget:</b>      | \$153,025             |                |          |
| <b>Equalized Assessed Valuation:</b> | \$27,778,922          |                |          |
| <b>Population:</b>                   | 2,019                 |                |          |
| <b>Employees:</b>                    |                       |                |          |
| <b>Full Time:</b>                    |                       |                |          |
| <b>Part Time:</b>                    | 20                    |                |          |
| <b>Salaries Paid:</b>                | \$49,154              |                |          |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$77,843       | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$39           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$200,331      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$184,216      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$99           | \$74            | \$45           |
| Per Capita Expenditures:               | \$91           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | \$16,115       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 51.00%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$93,958       | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$47           | \$67            | \$35           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$73,777       | \$12,353        | \$             |
| Total Unreserved Funds: | \$             | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$20,000</b> | \$214,104       | \$             |
| Per Capita Debt:                  | <b>\$10</b>     | \$50            | \$             |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.13%           | 0.00%          |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                              |                |      |
|--------------------------------------|------------------------------|----------------|------|
| <b>Unit Name:</b>                    | <b>Robbins Park District</b> |                |      |
| <b>Unit Code:</b>                    | 016/855/12                   | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2018                    |                |      |
| <b>Accounting Method:</b>            | Cash With Assets             |                |      |
| <b>Appropriation or Budget:</b>      | \$500,000                    |                |      |
| <b>Equalized Assessed Valuation:</b> | \$39,858,410                 |                |      |
| <b>Population:</b>                   | 5,486                        |                |      |
| <b>Employees:</b>                    |                              |                |      |
| <b>Full Time:</b>                    |                              |                |      |
| <b>Part Time:</b>                    |                              |                |      |
| <b>Salaries Paid:</b>                | \$                           |                |      |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$41,336       | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$8            | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$59,548       | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$115,538      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$11           | \$74            | \$45           |
| Per Capita Expenditures:               | \$21           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$55,990      | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | -12.68%        | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | -\$14,654      | \$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: | -\$14,654      | \$28,423        | \$             |

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>  | <u>Medians</u> |
|-----------------------------------|------------------|------------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$115,290</b> | <b>\$214,104</b> | <b>\$</b>      |
| Per Capita Debt:                  | <b>\$21</b>      | <b>\$50</b>      | <b>\$</b>      |
| General Obligation Debt over EAV: | <b>0.29%</b>     | <b>0.13%</b>     | <b>0.00%</b>   |

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                        |                |           |
|--------------------------------------|------------------------|----------------|-----------|
| <b>Unit Name:</b>                    | Rockford Park District |                |           |
| <b>Unit Code:</b>                    | 101/010/12             | <b>County:</b> | Winnebago |
| <b>Fiscal Year End:</b>              | 12/31/2018             |                |           |
| <b>Accounting Method:</b>            | Modified Accrual       |                |           |
| <b>Appropriation or Budget:</b>      | \$57,120,522           |                |           |
| <b>Equalized Assessed Valuation:</b> | \$2,202,109            |                |           |
| <b>Population:</b>                   | 199,463                |                |           |
| <b>Employees:</b>                    |                        |                |           |
| <b>Full Time:</b>                    | 168                    |                |           |
| <b>Part Time:</b>                    | 1,397                  |                |           |
| <b>Salaries Paid:</b>                | \$16,336,606           |                |           |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$8,915,223    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$45           | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$33,055,564   | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$30,936,028   | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$166          | \$246           | \$181          |
| Per Capita Expenditures:               | \$155          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$2,119,536    | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 29.29%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$9,060,064    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$45           | \$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:   | \$19,622,644   | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | -\$8,169,392   | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$60,947,654</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$306</b>        | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>2224.72%</b>     | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                |      |
|--------------------------------------|-------------------------------|----------------|------|
| <b>Unit Name:</b>                    | Rolling Meadows Park District |                |      |
| <b>Unit Code:</b>                    | 016/680/12                    | <b>County:</b> | Cook |
| <b>Fiscal Year End:</b>              | 4/30/2018                     |                |      |
| <b>Accounting Method:</b>            | Modified Accrual              |                |      |
| <b>Appropriation or Budget:</b>      | \$11,589,600                  |                |      |
| <b>Equalized Assessed Valuation:</b> | \$630,083,882                 |                |      |
| <b>Population:</b>                   | 22,500                        |                |      |
| <b>Employees:</b>                    |                               |                |      |
| <b>Full Time:</b>                    | 40                            |                |      |
| <b>Part Time:</b>                    | 164                           |                |      |
| <b>Salaries Paid:</b>                | \$2,954,389                   |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$2,811,886    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$125          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$7,202,557    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$6,735,678    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$320          | \$246           | \$181          |
| Per Capita Expenditures:               | \$299          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$466,879      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 44.45%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$2,993,987    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$133          | \$132           | \$94           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,217,202    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$3,192,769    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$1,552,000</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$69</b>        | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.17%</b>       | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                       |                |        |
|--------------------------------------|-----------------------|----------------|--------|
| <b>Unit Name:</b>                    | Roselle Park District |                |        |
| <b>Unit Code:</b>                    | 022/190/12            | <b>County:</b> | Dupage |
| <b>Fiscal Year End:</b>              | 4/30/2018             |                |        |
| <b>Accounting Method:</b>            | Modified Accrual      |                |        |
| <b>Appropriation or Budget:</b>      | \$4,769,128           |                |        |
| <b>Equalized Assessed Valuation:</b> | \$493,261,774         |                |        |
| <b>Population:</b>                   | 22,794                |                |        |
| <b>Employees:</b>                    |                       |                |        |
| <b>Full Time:</b>                    | 12                    |                |        |
| <b>Part Time:</b>                    | 180                   |                |        |
| <b>Salaries Paid:</b>                | \$1,327,443           |                |        |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$2,131,845    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$94           | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$3,248,513    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$2,741,886    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$143          | \$246           | \$181          |
| Per Capita Expenditures:               | \$120          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$506,627      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 91.52%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$2,509,315    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$110          | \$132           | \$94           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$167,398      | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$3,946,556    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$2,555,910</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$112</b>       | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.31%</b>       | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |
|--------------------------------------|-------------------------------|
| <b>Unit Name:</b>                    | <b>Rosemont Park District</b> |
| <b>Unit Code:</b>                    | 016/690/12                    |
| <b>County:</b>                       | Cook                          |
| <b>Fiscal Year End:</b>              | 4/30/2018                     |
| <b>Accounting Method:</b>            | Modified Accrual              |
| <b>Appropriation or Budget:</b>      | \$3,274,484                   |
| <b>Equalized Assessed Valuation:</b> | \$476,394,782                 |
| <b>Population:</b>                   | 4,220                         |
| <b>Employees:</b>                    |                               |
| <b>Full Time:</b>                    | 4                             |
| <b>Part Time:</b>                    | 75                            |
| <b>Salaries Paid:</b>                | \$636,398                     |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$2,482,785    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$588          | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$1,828,482    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$1,592,824    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$433          | \$246           | \$181          |
| Per Capita Expenditures:               | \$377          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$235,658      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 170.67%        | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$2,718,443    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$644          | \$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:   | \$1,566,054    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$2,334,449    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$954,000</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$226</b>     | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.20%</b>     | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
|--------------------------------------|---|----------------|-----------|-------------------|--|--|--|-------------------|--|--|--|-----------------------|----|--|--|
| <b>Unit Name:</b>                    | Rossville Park District   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Unit Code:</b>                    | 092/010/12  | <b>County:</b> | Vermilion |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Fiscal Year End:</b>              | 4/30/2018   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Accounting Method:</b>            | Cash  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Appropriation or Budget:</b>      | \$45,650  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Equalized Assessed Valuation:</b> | \$15,823,210  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Population:</b>                   | 1,330   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Employees:</b>                    | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table> |                |           | <b>Full Time:</b> |  |  |  | <b>Part Time:</b> |  |  |  | <b>Salaries Paid:</b> | \$ |  |  |
| <b>Full Time:</b>                    |   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Part Time:</b>                    |   |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |
| <b>Salaries Paid:</b>                | \$  |                |           |                   |  |  |  |                   |  |  |  |                       |    |  |  |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$14,455       | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$11           | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$14,962       | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$16,029       | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$11           | \$74            | \$45           |
| Per Capita Expenditures:               | \$12           | \$74            | \$46           |
| Revenues over (under) Expenditures:    | -\$1,067       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 282.38%        | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$45,263       | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$34           | \$67            | \$35           |

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                |      |
|--------------------------------------|-------------------------------|----------------|------|
| <b>Unit Name:</b>                    | Round Lake Area Park District |                |      |
| <b>Unit Code:</b>                    | 049/095/12                    | <b>County:</b> | Lake |
| <b>Fiscal Year End:</b>              | 6/30/2018                     |                |      |
| <b>Accounting Method:</b>            | Modified Accrual              |                |      |
| <b>Appropriation or Budget:</b>      | \$12,554,650                  |                |      |
| <b>Equalized Assessed Valuation:</b> | \$794,706,557                 |                |      |
| <b>Population:</b>                   | 58,000                        |                |      |
| <b>Employees:</b>                    |                               |                |      |
| <b>Full Time:</b>                    | 46                            |                |      |
| <b>Part Time:</b>                    | 11                            |                |      |
| <b>Salaries Paid:</b>                | \$3,598,029                   |                |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$4,760,943    | \$3,352,000     | \$1,979,367    |
| Per Capita Beginning Fund Balance:     | \$82           | \$129           | \$90           |
| Revenue Collected During FY 18:        | \$8,556,783    | \$6,791,539     | \$3,571,559    |
| Expenditures During FY 18:             | \$8,249,944    | \$6,315,072     | \$3,432,240    |
| Per Capita Revenue:                    | \$148          | \$246           | \$181          |
| Per Capita Expenditures:               | \$142          | \$231           | \$163          |
| Revenues over (under) Expenditures:    | \$306,839      | \$476,467       | \$253,065      |
| Ratio of Fund Balance to Expenditures: | 61.43%         | 65.65%          | 52.61%         |
| Ending Fund Balance for FY 18:         | \$5,067,782    | \$3,519,881     | \$2,059,064    |
| Per Capita Ending Fund Balance:        | \$87           | \$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:   | \$3,016,573    | \$1,624,432     | \$947,286      |
| Total Unrestricted Net Assets: | \$1,899,763    | \$2,225,049     | \$1,294,316    |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 18:       | <b>\$6,405,000</b> | <b>\$8,443,445</b> | <b>\$4,438,745</b> |
| Per Capita Debt:                  | <b>\$110</b>       | <b>\$293</b>       | <b>\$221</b>       |
| General Obligation Debt over EAV: | <b>0.11%</b>       | <b>14.09%</b>      | <b>0.37%</b>       |

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                       |                |         |
|--------------------------------------|---------------------------------------|----------------|---------|
| <b>Unit Name:</b>                    | <b>Roxana Community Park District</b> |                |         |
| <b>Unit Code:</b>                    | 057/020/12                            | <b>County:</b> | Madison |
| <b>Fiscal Year End:</b>              | 4/30/2018                             |                |         |
| <b>Accounting Method:</b>            | Modified Accrual                      |                |         |
| <b>Appropriation or Budget:</b>      | \$737,174                             |                |         |
| <b>Equalized Assessed Valuation:</b> | \$314,377,287                         |                |         |
| <b>Population:</b>                   | 1,465                                 |                |         |
| <b>Employees:</b>                    |                                       |                |         |
| <b>Full Time:</b>                    | 3                                     |                |         |
| <b>Part Time:</b>                    | 42                                    |                |         |
| <b>Salaries Paid:</b>                | \$223,192                             |                |         |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 18:      | \$577,198      | \$159,403       | \$68,047       |
| Per Capita Beginning Fund Balance:     | \$394          | \$66            | \$31           |
| Revenue Collected During FY 18:        | \$767,717      | \$206,561       | \$112,583      |
| Expenditures During FY 18:             | \$697,401      | \$211,382       | \$114,500      |
| Per Capita Revenue:                    | \$524          | \$74            | \$45           |
| Per Capita Expenditures:               | \$476          | \$74            | \$46           |
| Revenues over (under) Expenditures:    | \$70,316       | -\$4,821        | \$1,478        |
| Ratio of Fund Balance to Expenditures: | 92.85%         | 117.14%         | 77.39%         |
| Ending Fund Balance for FY 18:         | \$647,514      | \$155,797       | \$70,795       |
| Per Capita Ending Fund Balance:        | \$442          | \$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:   | \$142,533      | \$70,086        | \$             |
| Total Unrestricted Net Assets: | \$569,108      | \$65,535        | \$             |

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u>  | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 18:       | <b>\$32,697</b> | \$214,104       | \$             |
| Per Capita Debt:                  | <b>\$22</b>     | \$50            | \$             |
| General Obligation Debt over EAV: | <b>0.00%</b>    | 0.13%           | 0.00%          |

#### Enterprise Funds

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