

# 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>	Salt Creek Rural Park District		
<b>Unit Code:</b>	016/700/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,880,093		
<b>Equalized Assessed Valuation:</b>	\$170,634,521		
<b>Population:</b>	8,500		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		115	
<b>Salaries Paid:</b>		\$1,213,032	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,145,987	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$135	\$129	\$90
Revenue Collected During FY 18:	\$2,312,157	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,307,500	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$272	\$246	\$181
Per Capita Expenditures:	\$271	\$231	\$163
Revenues over (under) Expenditures:	\$4,657	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	45.53%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,050,644	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$124	\$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:	\$444,743	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$868,350	\$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>\$2,218,780</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$261</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>	San Jose Park District														
<b>Unit Code:</b>	060/020/12	<b>County:</b>	Mason												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$14,673														
<b>Equalized Assessed Valuation:</b>	\$23,518,212														
<b>Population:</b>	865														
<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:	\$20,001	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$23	\$66	\$31
Revenue Collected During FY 18:	\$14,144	\$206,561	\$112,583
Expenditures During FY 18:	\$14,673	\$211,382	\$114,500
Per Capita Revenue:	\$16	\$74	\$45
Per Capita Expenditures:	\$17	\$74	\$46
Revenues over (under) Expenditures:	-\$529	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	132.71%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$19,472	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$23	\$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>	Sandwich Park District		
<b>Unit Code:</b>	019/060/12	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$958,418		
<b>Equalized Assessed Valuation:</b>	\$145,256,766		
<b>Population:</b>	7,358		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$330,954		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,551	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$14	\$66	\$31
Revenue Collected During FY 18:	\$666,663	\$206,561	\$112,583
Expenditures During FY 18:	\$690,086	\$211,382	\$114,500
Per Capita Revenue:	\$91	\$74	\$45
Per Capita Expenditures:	\$94	\$74	\$46
Revenues over (under) Expenditures:	-\$23,423	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	11.49%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$79,308	\$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:	\$62,150	\$70,086	\$
Total Unrestricted Net Assets:	-\$196,076	\$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>\$318,750</b>	\$214,104	\$
Per Capita Debt:	<b>\$43</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.22%</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**  
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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Savanna Park District		
<b>Unit Code:</b>	008/020/12	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$540,202		
<b>Equalized Assessed Valuation:</b>	\$34,423,519		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$101,804		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,927	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$35	\$66	\$31
Revenue Collected During FY 18:	\$228,530	\$206,561	\$112,583
Expenditures During FY 18:	\$205,900	\$211,382	\$114,500
Per Capita Revenue:	\$46	\$74	\$45
Per Capita Expenditures:	\$41	\$74	\$46
Revenues over (under) Expenditures:	\$22,630	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	96.92%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$199,557	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$40	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,510	\$70,086	\$
Total Unrestricted Net Assets:	\$199,557	\$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>\$45,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$9</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.13%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$313.096</b>	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$63</b>	\$4	\$
Revenue Collected During FY 18:	<b>\$110.635</b>	\$14,303	\$
Expenditures During FY 18:	<b>\$117.224</b>	\$15,423	\$
Per Capita Revenue:	<b>\$22</b>	\$2	\$
Per Capita Expenditures:	<b>\$23</b>	\$2	\$
Operating Income (loss):	<b>-\$6.589</b>	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	<b>261.47%</b>	14.35%	0.00%
Ending Retained Earnings for FY 17:	<b>\$306.507</b>	\$33,198	\$
Per Capita Ending Retained Earnings:	<b>\$61</b>	\$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>	Schaumburg Park District		
<b>Unit Code:</b>	016/710/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$55,510,444		
<b>Equalized Assessed Valuation:</b>	\$3,520,997,988		
<b>Population:</b>	74,227		
<b>Employees:</b>			
<b>Full Time:</b>	109		
<b>Part Time:</b>	200		
<b>Salaries Paid:</b>	\$11,901,138		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,674,057	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$76	\$129	\$90
Revenue Collected During FY 18:	\$24,464,989	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$22,993,989	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$330	\$246	\$181
Per Capita Expenditures:	\$310	\$231	\$163
Revenues over (under) Expenditures:	\$1,471,000	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	31.07%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$7,145,057	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$96	\$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:	\$12,283,841	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$10,175,685	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,690,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$198</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.42%</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>\$2,225,992</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$30</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$56,088</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$504,013</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$447,925</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>352.78%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$1,778,067</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$24</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>	Seward Park District		
<b>Unit Code:</b>	101/035/12	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/1/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$64,000		
<b>Equalized Assessed Valuation:</b>	\$17,676,781		
<b>Population:</b>	800		
<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:	\$4,811	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$6	\$66	\$31
Revenue Collected During FY 18:	\$54,454	\$206,561	\$112,583
Expenditures During FY 18:	\$47,113	\$211,382	\$114,500
Per Capita Revenue:	\$68	\$74	\$45
Per Capita Expenditures:	\$59	\$74	\$46
Revenues over (under) Expenditures:	\$7,341	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	25.79%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$12,152	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$15	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$	\$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>	Skokie Park District		
<b>Unit Code:</b>	016/720/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$32,120,741		
<b>Equalized Assessed Valuation:</b>	\$2,451,818,246		
<b>Population:</b>	64,873		
<b>Employees:</b>			
<b>Full Time:</b>	76		
<b>Part Time:</b>	450		
<b>Salaries Paid:</b>	\$10,061,765		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,625,637	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$102	\$129	\$90
Revenue Collected During FY 18:	\$18,737,869	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,949,374	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$289	\$246	\$181
Per Capita Expenditures:	\$292	\$231	\$163
Revenues over (under) Expenditures:	-\$211,505	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	33.85%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$6,414,132	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$99	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,952,290	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$8,701,130	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$32,919,015</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$507</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>1.34%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	South Barrington Park District		
<b>Unit Code:</b>	016/725/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,893,132		
<b>Equalized Assessed Valuation:</b>	\$478,994,493		
<b>Population:</b>	4,981		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	173		
<b>Salaries Paid:</b>	\$1,909,844		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,174,495	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$838	\$129	\$90
Revenue Collected During FY 18:	\$1,816,821	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,135,688	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$365	\$246	\$181
Per Capita Expenditures:	\$630	\$231	\$163
Revenues over (under) Expenditures:	-\$1,318,867	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	40.73%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,277,098	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$256	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,332,661	\$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>\$6,580,000</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$1,321</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.00%</b>	14.09%	0.37%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	<b>\$2,718,068</b>	\$567,033	\$
Expenditures During FY 18:	<b>\$1,716,608</b>	\$577,620	\$
Per Capita Revenue:	<b>\$546</b>	\$22	\$
Per Capita Expenditures:	<b>\$345</b>	\$22	\$
Operating Income (loss):	<b>\$1,001,460</b>	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	<b>94.37%</b>	57.55%	0.00%
Ending Retained Earnings for FY 17:	<b>\$1,619,990</b>	\$1,200,794	\$
Per Capita Ending Retained Earnings:	<b>\$325</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>	South Prairie Park District		
<b>Unit Code:</b>	050/060/12	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$32,340		
<b>Equalized Assessed Valuation:</b>	\$498,000		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$4,800		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,764	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$32,421	\$206,561	\$112,583
Expenditures During FY 18:	\$26,285	\$211,382	\$114,500
Per Capita Revenue:	\$6	\$74	\$45
Per Capita Expenditures:	\$5	\$74	\$46
Revenues over (under) Expenditures:	\$6,136	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	178.43%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$46,900	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Springfield Park District		
<b>Unit Code:</b>	083/010/12	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$19,198,428		
<b>Equalized Assessed Valuation:</b>	\$2,630,017,459		
<b>Population:</b>	125,105		
<b>Employees:</b>			
<b>Full Time:</b>	93		
<b>Part Time:</b>	282		
<b>Salaries Paid:</b>	\$6,616,454		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,086,582	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$25	\$129	\$90
Revenue Collected During FY 18:	\$14,862,892	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$14,313,639	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$119	\$246	\$181
Per Capita Expenditures:	\$114	\$231	\$163
Revenues over (under) Expenditures:	\$549,253	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	24.19%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$3,462,635	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$28	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,768,455	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$2,515,509	\$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>\$11,702,812</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$94</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.33%</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>	St. Charles Park District		
<b>Unit Code:</b>	045/080/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$26,950,424		
<b>Equalized Assessed Valuation:</b>	\$2,211,900,918		
<b>Population:</b>	51,200		
<b>Employees:</b>			
<b>Full Time:</b>	80		
<b>Part Time:</b>	693		
<b>Salaries Paid:</b>	\$6,064,205		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,513,983	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$166	\$129	\$90
Revenue Collected During FY 18:	\$17,302,081	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$13,901,391	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$338	\$246	\$181
Per Capita Expenditures:	\$272	\$231	\$163
Revenues over (under) Expenditures:	\$3,400,690	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	61.43%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,539,835	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$167	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,774,226	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,326,574	\$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>\$24,175,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$472</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.88%</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>	St. Jacob Park District		
<b>Unit Code:</b>	057/025/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$101,777		
<b>Equalized Assessed Valuation:</b>	\$59,898,931		
<b>Population:</b>	2,102		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$11,570		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,162	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$44	\$66	\$31
Revenue Collected During FY 18:	\$110,229	\$206,561	\$112,583
Expenditures During FY 18:	\$91,532	\$211,382	\$114,500
Per Capita Revenue:	\$52	\$74	\$45
Per Capita Expenditures:	\$44	\$74	\$46
Revenues over (under) Expenditures:	\$18,697	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	121.12%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$110,859	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$53	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$110,886	\$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>	Sterling Park District		
<b>Unit Code:</b>	098/030/12	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,612,050		
<b>Equalized Assessed Valuation:</b>	\$221,839,476		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	225		
<b>Salaries Paid:</b>	\$1,554,428		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$659,569	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$26	\$129	\$90
Revenue Collected During FY 18:	\$3,313,912	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,972,898	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$133	\$246	\$181
Per Capita Expenditures:	\$159	\$231	\$163
Revenues over (under) Expenditures:	-\$658,986	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	16.78%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$666,615	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$27	\$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:	\$1,970,828	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$197,475	\$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>\$6,131,704</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$245</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.59%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Stites Park District		
<b>Unit Code:</b>	088/040/12	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$98,150		
<b>Equalized Assessed Valuation:</b>	\$9,416,784		
<b>Population:</b>	750		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$19,019		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,085	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$249	\$66	\$31
Revenue Collected During FY 18:	\$52,833	\$206,561	\$112,583
Expenditures During FY 18:	\$61,247	\$211,382	\$114,500
Per Capita Revenue:	\$70	\$74	\$45
Per Capita Expenditures:	\$82	\$74	\$46
Revenues over (under) Expenditures:	-\$8,414	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	291.72%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$178,671	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$238	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$168,633	\$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>	Stockton Park District		
<b>Unit Code:</b>	043/020/12	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$152,000		
<b>Equalized Assessed Valuation:</b>	\$34,210,886		
<b>Population:</b>	3,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$81,880		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,651	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$9	\$66	\$31
Revenue Collected During FY 18:	\$262,216	\$206,561	\$112,583
Expenditures During FY 18:	\$261,528	\$211,382	\$114,500
Per Capita Revenue:	\$75	\$74	\$45
Per Capita Expenditures:	\$75	\$74	\$46
Revenues over (under) Expenditures:	\$688	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	11.98%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$31,339	\$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:	\$31,339	\$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>	Stonington Park District		
<b>Unit Code:</b>	011/009/12	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$89,200		
<b>Equalized Assessed Valuation:</b>	\$23,572,284		
<b>Population:</b>	1,300		
<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:	\$97,151	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$75	\$66	\$31
Revenue Collected During FY 18:	\$49,649	\$206,561	\$112,583
Expenditures During FY 18:	\$72,695	\$211,382	\$114,500
Per Capita Revenue:	\$38	\$74	\$45
Per Capita Expenditures:	\$56	\$74	\$46
Revenues over (under) Expenditures:	-\$23,046	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	101.94%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$74,105	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$57	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$74,105	\$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>	Streamwood Park District		
<b>Unit Code:</b>	016/740/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$57,960,000		
<b>Equalized Assessed Valuation:</b>	\$730,677,142		
<b>Population:</b>	39,858		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	172		
<b>Salaries Paid:</b>	\$2,254,971		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,055,286	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$26	\$129	\$90
Revenue Collected During FY 18:	\$5,445,875	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,128,053	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$137	\$246	\$181
Per Capita Expenditures:	\$129	\$231	\$163
Revenues over (under) Expenditures:	\$317,822	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	26.49%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,358,608	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$34	\$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:	\$1,007,665	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,284,207	\$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>\$5,443,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$137</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**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>	Sugar Grove Park District		
<b>Unit Code:</b>	045/020/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,068,000		
<b>Equalized Assessed Valuation:</b>	\$440,029,847		
<b>Population:</b>	21,000		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$514,221		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,919,194	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$91	\$129	\$90
Revenue Collected During FY 18:	\$1,461,033	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,809,484	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$70	\$246	\$181
Per Capita Expenditures:	\$86	\$231	\$163
Revenues over (under) Expenditures:	-\$348,451	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	86.81%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,570,743	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$75	\$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:	\$157,470	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,292,016	\$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>\$145,490</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>0.00%</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>	Summit Park District		
<b>Unit Code:</b>	016/750/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,755,323		
<b>Equalized Assessed Valuation:</b>	\$155,538,439		
<b>Population:</b>	11,054		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$427,168		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1,005,566	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$91	\$66	\$31
Revenue Collected During FY 18:	\$645,314	\$206,561	\$112,583
Expenditures During FY 18:	\$874,928	\$211,382	\$114,500
Per Capita Revenue:	\$58	\$74	\$45
Per Capita Expenditures:	\$79	\$74	\$46
Revenues over (under) Expenditures:	-\$229,614	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	-140.15%	117.14%	77.39%
Ending Fund Balance for FY 18:	-\$1,226,180	\$155,797	\$70,795
Per Capita Ending Fund Balance:	-\$111	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,321,839	\$70,086	\$
Total Unrestricted Net Assets:	-\$2,610,768	\$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>\$2,010,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$182</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>	Sumner Park District		
<b>Unit Code:</b>	101/020/12	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$93,277		
<b>Equalized Assessed Valuation:</b>	\$74,917,266		
<b>Population:</b>	2,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$9,783		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$11,436	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$5	\$66	\$31
Revenue Collected During FY 18:	\$151,770	\$206,561	\$112,583
Expenditures During FY 18:	\$99,859	\$211,382	\$114,500
Per Capita Revenue:	\$72	\$74	\$45
Per Capita Expenditures:	\$48	\$74	\$46
Revenues over (under) Expenditures:	\$51,911	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	40.53%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$40,475	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$19	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,475	\$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>\$183,000</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$87</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Sumpter Township Park District</b>		
<b>Unit Code:</b>	018/010/12	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$35,522		
<b>Equalized Assessed Valuation:</b>	\$23,641,997		
<b>Population:</b>	1,980		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$7,234		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,215	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$22	\$66	\$31
Revenue Collected During FY 18:	\$34,502	\$206,561	\$112,583
Expenditures During FY 18:	\$19,571	\$211,382	\$114,500
Per Capita Revenue:	\$17	\$74	\$45
Per Capita Expenditures:	\$10	\$74	\$46
Revenues over (under) Expenditures:	\$14,931	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	297.10%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$58,146	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$29	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,146	\$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>	Sycamore Park District		
<b>Unit Code:</b>	019/050/12	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,129,584		
<b>Equalized Assessed Valuation:</b>	\$450,427,502		
<b>Population:</b>	17,500		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		108	
<b>Salaries Paid:</b>		\$1,306,378	

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>\$961,893</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$3,699,435</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$2,569,688</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$211</b>	\$246	\$181
Per Capita Expenditures:	<b>\$147</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$1,129,747</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>39.83%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$1,023,533</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$58</b>	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$167,914</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$747,021</b>	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$9,237,922</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$528</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.22%</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>\$583.613</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$33</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$487.745</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$641.083</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$37</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$153.338</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>108.35%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$694.594</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$40</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>	Taylorville Comm Pleasure Driveway Park District		
<b>Unit Code:</b>	011/010/12	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	2/28/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$990,241		
<b>Equalized Assessed Valuation:</b>	\$227,036,121		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$382,189		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$755,398	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$30	\$66	\$31
Revenue Collected During FY 18:	\$840,935	\$206,561	\$112,583
Expenditures During FY 18:	\$802,464	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	\$38,471	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	98.93%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$793,869	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$32	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,898	\$70,086	\$
Total Unrestricted Net Assets:	-\$333,007	\$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>\$975,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$39</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.43%</b>	0.13%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,398,472</b>	\$36,803	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$56</b>	\$4	\$
Revenue Collected During FY 18:	<b>\$</b>	\$14,303	\$
Expenditures During FY 18:	<b>\$71,921</b>	\$15,423	\$
Per Capita Revenue:	<b>\$</b>	\$2	\$
Per Capita Expenditures:	<b>\$3</b>	\$2	\$
Operating Income (loss):	<b>-\$71,921</b>	-\$1,120	\$
Ratio of Retained Earnings to Expenditures:	<b>1844.46%</b>	14.35%	0.00%
Ending Retained Earnings for FY 17:	<b>\$1,326,551</b>	\$33,198	\$
Per Capita Ending Retained Earnings:	<b>\$53</b>	\$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>	Teutopolis Park District		
<b>Unit Code:</b>	025/020/12	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$206,000		
<b>Equalized Assessed Valuation:</b>	\$41,405,090		
<b>Population:</b>	1,588		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$49,925		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,601	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$60	\$66	\$31
Revenue Collected During FY 18:	\$158,789	\$206,561	\$112,583
Expenditures During FY 18:	\$144,472	\$211,382	\$114,500
Per Capita Revenue:	\$100	\$74	\$45
Per Capita Expenditures:	\$91	\$74	\$46
Revenues over (under) Expenditures:	\$14,317	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	76.08%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$109,918	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$69	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$109,918	\$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>The Greater Brownstown Park District</b>		
<b>Unit Code:</b>	026/030/12	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$27,621		
<b>Equalized Assessed Valuation:</b>	\$19,117,983		
<b>Population:</b>	739		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$195		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,805	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$59	\$66	\$31
Revenue Collected During FY 18:	\$24,150	\$206,561	\$112,583
Expenditures During FY 18:	\$22,400	\$211,382	\$114,500
Per Capita Revenue:	\$33	\$74	\$45
Per Capita Expenditures:	\$30	\$74	\$46
Revenues over (under) Expenditures:	\$1,750	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	203.37%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$45,555	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$62	\$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>\$22,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$30</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Tinley Park Park District		
<b>Unit Code:</b>	016/760/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	2/28/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,049,100		
<b>Equalized Assessed Valuation:</b>	\$1,223,667,160		
<b>Population:</b>	56,831		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	295		
<b>Salaries Paid:</b>	\$3,137,234		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,763,844	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$66	\$129	\$90
Revenue Collected During FY 18:	\$5,863,268	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,223,663	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$103	\$246	\$181
Per Capita Expenditures:	\$92	\$231	\$163
Revenues over (under) Expenditures:	\$639,605	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	84.30%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$4,403,449	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$77	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,905,203	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$7,175,204	\$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>\$5,497,728</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$97</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,652,529</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$117</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$2,219,970</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$1,763,096</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$456,874</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>403.23%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$7,109,403</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$125</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>	Tolono Park District		
<b>Unit Code:</b>	010/025/12	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$217,897		
<b>Equalized Assessed Valuation:</b>	\$50,490,252		
<b>Population:</b>	3,521		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$65,012		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$21,294	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$6	\$66	\$31
Revenue Collected During FY 18:	\$281,544	\$206,561	\$112,583
Expenditures During FY 18:	\$217,897	\$211,382	\$114,500
Per Capita Revenue:	\$80	\$74	\$45
Per Capita Expenditures:	\$62	\$74	\$46
Revenues over (under) Expenditures:	\$63,647	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	19.44%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$42,353	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$12	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	-\$414,251	\$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>\$423,710</b>	\$214,104	\$
Per Capita Debt:	<b>\$120</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.84%</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>Toluca Park District</b>		
<b>Unit Code:</b>	059/010/12	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$135,000		
<b>Equalized Assessed Valuation:</b>	\$13,165,265		
<b>Population:</b>	1,282		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$15,556		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,386	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$19	\$66	\$31
Revenue Collected During FY 18:	\$74,295	\$206,561	\$112,583
Expenditures During FY 18:	\$82,481	\$211,382	\$114,500
Per Capita Revenue:	\$58	\$74	\$45
Per Capita Expenditures:	\$64	\$74	\$46
Revenues over (under) Expenditures:	-\$8,186	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	19.64%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$16,200	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,200	\$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>\$317,230</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$247</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.94%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Tremont Area Park District</b>		
<b>Unit Code:</b>	090/070/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$471,780		
<b>Equalized Assessed Valuation:</b>	\$118,162,250		
<b>Population:</b>	5,022		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$118,639		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,338	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$2	\$66	\$31
Revenue Collected During FY 18:	\$363,228	\$206,561	\$112,583
Expenditures During FY 18:	\$405,622	\$211,382	\$114,500
Per Capita Revenue:	\$72	\$74	\$45
Per Capita Expenditures:	\$81	\$74	\$46
Revenues over (under) Expenditures:	-\$42,394	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	2.21%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$8,944	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$2	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,910	\$70,086	\$
Total Unrestricted Net Assets:	-\$36,765	\$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>\$782,551</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$156</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.63%</b>	<b>0.13%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tri-State Park Park District		
<b>Unit Code:</b>	022/200/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$95,500		
<b>Equalized Assessed Valuation:</b>	\$140,551,282		
<b>Population:</b>	5,500		
<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:	\$66,604	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$12	\$66	\$31
Revenue Collected During FY 18:	\$96,706	\$206,561	\$112,583
Expenditures During FY 18:	\$93,529	\$211,382	\$114,500
Per Capita Revenue:	\$18	\$74	\$45
Per Capita Expenditures:	\$17	\$74	\$46
Revenues over (under) Expenditures:	\$3,177	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	74.61%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$69,781	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$13	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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>	Tri-Township Park District		
<b>Unit Code:</b>	057/030/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$194,339		
<b>Equalized Assessed Valuation:</b>	\$1,205,339		
<b>Population:</b>	13,278		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	57		
<b>Salaries Paid:</b>	\$424,491		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,540	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$34	\$129	\$90
Revenue Collected During FY 18:	\$1,198,594	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$965,449	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$90	\$246	\$181
Per Capita Expenditures:	\$73	\$231	\$163
Revenues over (under) Expenditures:	\$233,145	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	523.20%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,051,233	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$380	\$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:	\$713,248	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$	\$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>\$516,628</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$39</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>-\$417.722</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>-\$31</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$176.639</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$212.679</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$36.040</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-213.36%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>-\$453.762</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$34</b>	<b>\$42</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Urbana Park District		
<b>Unit Code:</b>	010/030/12	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,288,580		
<b>Equalized Assessed Valuation:</b>	\$549,148,055		
<b>Population:</b>	41,250		
<b>Employees:</b>			
<b>Full Time:</b>	50		
<b>Part Time:</b>	374		
<b>Salaries Paid:</b>	\$3,156,786		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,589,486	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$111	\$129	\$90
Revenue Collected During FY 18:	\$7,378,410	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,732,460	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$179	\$246	\$181
Per Capita Expenditures:	\$139	\$231	\$163
Revenues over (under) Expenditures:	\$1,645,950	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	89.28%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,118,207	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$124	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,227,548	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,187,954	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$13,142,219</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$319</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>\$7</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$724.483</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$731.294</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$6.811</b>	<b>-\$10,588</b>	<b>\$</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>\$6</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$42</b>	<b>\$</b>