

# 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>	Valley Park District		
<b>Unit Code:</b>	029/050/12	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$37,600		
<b>Equalized Assessed Valuation:</b>	\$19,624,625		
<b>Population:</b>	1,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$12,067		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,143	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$38	\$66	\$31
Revenue Collected During FY 18:	\$51,145	\$206,561	\$112,583
Expenditures During FY 18:	\$47,875	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$32	\$74	\$46
Revenues over (under) Expenditures:	\$3,270	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	126.19%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$60,413	\$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:	\$60,412	\$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>	Vandalia Park District		
<b>Unit Code:</b>	026/020/12	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$522,576		
<b>Equalized Assessed Valuation:</b>	\$60,975,565		
<b>Population:</b>	6,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$123,827		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,772	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$78	\$66	\$31
Revenue Collected During FY 18:	\$567,701	\$206,561	\$112,583
Expenditures During FY 18:	\$530,124	\$211,382	\$114,500
Per Capita Revenue:	\$92	\$74	\$45
Per Capita Expenditures:	\$86	\$74	\$46
Revenues over (under) Expenditures:	\$37,577	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	90.70%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$480,823	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$78	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,396	\$70,086	\$
Total Unrestricted Net Assets:	\$422,002	\$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>\$497,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$80</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.82%</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>	Venice Park District		
<b>Unit Code:</b>	057/040/12	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$172,495		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	1,931		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$69,115		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,134	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$61	\$66	\$31
Revenue Collected During FY 18:	\$203,782	\$206,561	\$112,583
Expenditures During FY 18:	\$172,495	\$211,382	\$114,500
Per Capita Revenue:	\$106	\$74	\$45
Per Capita Expenditures:	\$89	\$74	\$46
Revenues over (under) Expenditures:	\$31,287	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	86.04%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$148,421	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$77	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$148,421	\$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>	Vernon Hills Park District		
<b>Unit Code:</b>	049/097/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,201,488		
<b>Equalized Assessed Valuation:</b>	\$1,198,394,088		
<b>Population:</b>	26,253		
<b>Employees:</b>			
<b>Full Time:</b>	50		
<b>Part Time:</b>	425		
<b>Salaries Paid:</b>	\$3,994,493		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,282,048	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$87	\$129	\$90
Revenue Collected During FY 18:	\$9,642,744	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,318,600	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$367	\$246	\$181
Per Capita Expenditures:	\$355	\$231	\$163
Revenues over (under) Expenditures:	\$324,144	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	27.97%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,606,192	\$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:	\$408,730	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,208,381	\$2,225,049	\$1,294,316

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$10,169,511</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$387</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.78%</b>	<b>14.09%</b>	<b>0.37%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Veterans Park District		
<b>Unit Code:</b>	016/770/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,200,019		
<b>Equalized Assessed Valuation:</b>	\$1,120,089,191		
<b>Population:</b>	55,000		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	168		
<b>Salaries Paid:</b>	\$2,672,476		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,967,235	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$36	\$129	\$90
Revenue Collected During FY 18:	\$5,845,046	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,673,704	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$106	\$246	\$181
Per Capita Expenditures:	\$103	\$231	\$163
Revenues over (under) Expenditures:	\$171,342	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	37.69%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,138,577	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$39	\$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:	\$707,751	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,075,750	\$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>\$7,527,805</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>0.07%</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>	Walnut Park District		
<b>Unit Code:</b>	006/020/12	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$434,169		
<b>Equalized Assessed Valuation:</b>	\$40,800,358		
<b>Population:</b>	2,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$98,511		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,901	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$43	\$66	\$31
Revenue Collected During FY 18:	\$160,076	\$206,561	\$112,583
Expenditures During FY 18:	\$153,364	\$211,382	\$114,500
Per Capita Revenue:	\$80	\$74	\$45
Per Capita Expenditures:	\$77	\$74	\$46
Revenues over (under) Expenditures:	\$6,712	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	61.04%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$93,613	\$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:	\$	\$12,353	\$
Total Unreserved Funds:	\$93,611	\$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>\$197,000</b>	\$214,104	\$
Per Capita Debt:	<b>\$99</b>	\$50	\$
General Obligation Debt over EAV:	<b>0.27%</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>	Wards Creek Park District		
<b>Unit Code:</b>	022/205/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	10/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$40,712		
<b>Equalized Assessed Valuation:</b>	\$35,482,710		
<b>Population:</b>	1,100		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,240		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,463	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$210	\$66	\$31
Revenue Collected During FY 18:	\$43,809	\$206,561	\$112,583
Expenditures During FY 18:	\$47,054	\$211,382	\$114,500
Per Capita Revenue:	\$40	\$74	\$45
Per Capita Expenditures:	\$43	\$74	\$46
Revenues over (under) Expenditures:	-\$3,245	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	482.89%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$227,218	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$207	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$227,218	\$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>	Warrenville Park District		
<b>Unit Code:</b>	022/195/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,097,186		
<b>Equalized Assessed Valuation:</b>	\$489,739,873		
<b>Population:</b>	13,140		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		85	
<b>Salaries Paid:</b>		\$1,238,479	

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>\$659,031</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$2,853,451</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$2,606,431</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$217</b>	\$246	\$181
Per Capita Expenditures:	<b>\$198</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$247,020</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>30.49%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$794,634</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$60</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>\$84,528</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$538,153</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>\$187,364</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$14</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>\$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>	Warsaw Park District		
<b>Unit Code:</b>	034/060/12	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$63,150		
<b>Equalized Assessed Valuation:</b>	\$14,714,225		
<b>Population:</b>	1,546		
<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:	\$33,150	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$21	\$66	\$31
Revenue Collected During FY 18:	\$29,540	\$206,561	\$112,583
Expenditures During FY 18:	\$32,087	\$211,382	\$114,500
Per Capita Revenue:	\$19	\$74	\$45
Per Capita Expenditures:	\$21	\$74	\$46
Revenues over (under) Expenditures:	-\$2,547	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	95.38%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$30,603	\$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:	\$	\$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>	Washington Park District		
<b>Unit Code:</b>	090/060/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,614,371		
<b>Equalized Assessed Valuation:</b>	\$359,025,593		
<b>Population:</b>	15,134		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	123		
<b>Salaries Paid:</b>	\$945,677		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$525,797	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$35	\$129	\$90
Revenue Collected During FY 18:	\$2,836,188	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,011,751	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$187	\$246	\$181
Per Capita Expenditures:	\$199	\$231	\$163
Revenues over (under) Expenditures:	-\$175,563	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	17.76%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$534,895	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$35	\$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:	\$600,313	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$298,119	\$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>\$2,332,677</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$154</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.62%</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>	Waterloo Park District		
<b>Unit Code:</b>	067/010/12	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$288,418		
<b>Equalized Assessed Valuation:</b>	\$231,318,703		
<b>Population:</b>	10,309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$84,904		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$816,779	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$79	\$66	\$31
Revenue Collected During FY 18:	\$304,915	\$206,561	\$112,583
Expenditures During FY 18:	\$254,833	\$211,382	\$114,500
Per Capita Revenue:	\$30	\$74	\$45
Per Capita Expenditures:	\$25	\$74	\$46
Revenues over (under) Expenditures:	\$50,082	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	340.17%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$866,861	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$84	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,666	\$70,086	\$
Total Unrestricted Net Assets:	\$825,071	\$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>\$150,000</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$15</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.06%</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>	Watseka Park District		
<b>Unit Code:</b>	038/030/12	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$512,500		
<b>Equalized Assessed Valuation:</b>	\$49,684,511		
<b>Population:</b>	6,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$94,093		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,527	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$24	\$66	\$31
Revenue Collected During FY 18:	\$205,964	\$206,561	\$112,583
Expenditures During FY 18:	\$233,862	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$39	\$74	\$46
Revenues over (under) Expenditures:	-\$27,898	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	48.59%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$113,629	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$19	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,086	\$
Total Unrestricted Net Assets:	\$115,514	\$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>\$107,000</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$18</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.22%</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>	Wauconda Park District		
<b>Unit Code:</b>	049/100/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,705,866		
<b>Equalized Assessed Valuation:</b>	\$377,514,609		
<b>Population:</b>	13,737		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	110		
<b>Salaries Paid:</b>	\$1,363,901		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,025,862	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$75	\$129	\$90
Revenue Collected During FY 18:	\$3,087,774	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,732,170	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$225	\$246	\$181
Per Capita Expenditures:	\$199	\$231	\$163
Revenues over (under) Expenditures:	\$355,604	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	30.48%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$832,819	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$61	\$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:	\$234,520	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,802,169	\$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>\$396,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$29</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.10%</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>Waukegan Park District</b>
<b>Unit Code:</b>	049/110/12
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$29,192,917
<b>Equalized Assessed Valuation:</b>	\$1,107,919,530
<b>Population:</b>	87,729
<b>Employees:</b>	
<b>Full Time:</b>	62
<b>Part Time:</b>	271
<b>Salaries Paid:</b>	\$4,750,091

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>\$8,862,826</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$13,557,339</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$10,691,967</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$155</b>	\$246	\$181
Per Capita Expenditures:	<b>\$122</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$2,865,372</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>91.64%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$9,797,932</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$112</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>\$4,372,462</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$14,580,549</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>\$15,924,535</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$182</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	West Chicago Park District		
<b>Unit Code:</b>	022/210/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,076,202		
<b>Equalized Assessed Valuation:</b>	\$853,151,680		
<b>Population:</b>	34,500		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	228		
<b>Salaries Paid:</b>	\$1,597,017		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,350,969	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$39	\$129	\$90
Revenue Collected During FY 18:	\$4,188,661	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$4,031,499	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$121	\$246	\$181
Per Capita Expenditures:	\$117	\$231	\$163
Revenues over (under) Expenditures:	\$157,162	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	36.61%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,476,081	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$43	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$879,572	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$628,229	\$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>\$28,982,041</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$840</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>2.73%</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>	Westchester Park District		
<b>Unit Code:</b>	016/780/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,310,547		
<b>Equalized Assessed Valuation:</b>	\$545,235,990		
<b>Population:</b>	16,461		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	201		
<b>Salaries Paid:</b>	\$1,221,490		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,461,937	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$89	\$129	\$90
Revenue Collected During FY 18:	\$2,495,100	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,271,584	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$152	\$246	\$181
Per Capita Expenditures:	\$138	\$231	\$163
Revenues over (under) Expenditures:	\$223,516	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	74.15%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,684,349	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$102	\$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:	\$1,161,769	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$526,420	\$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>\$3,053,724</b>	\$8,443,445	\$4,438,745
Per Capita Debt:	<b>\$186</b>	\$293	\$221
General Obligation Debt over EAV:	<b>0.10%</b>	14.09%	0.37%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$229.379</b>	\$1,219,590	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$14</b>	\$42	\$
Revenue Collected During FY 18:	<b>\$216.613</b>	\$567,033	\$
Expenditures During FY 18:	<b>\$189.431</b>	\$577,620	\$
Per Capita Revenue:	<b>\$13</b>	\$22	\$
Per Capita Expenditures:	<b>\$12</b>	\$22	\$
Operating Income (loss):	<b>\$27.182</b>	-\$10,588	\$
Ratio of Retained Earnings to Expenditures:	<b>135.44%</b>	57.55%	0.00%
Ending Retained Earnings for FY 17:	<b>\$256.561</b>	\$1,200,794	\$
Per Capita Ending Retained Earnings:	<b>\$16</b>	\$42	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Western Springs Park District		
<b>Unit Code:</b>	016/800/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,589,663		
<b>Equalized Assessed Valuation:</b>	\$769,964,494		
<b>Population:</b>	12,975		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		1	
<b>Salaries Paid:</b>	\$297,965		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$723,489	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$56	\$129	\$90
Revenue Collected During FY 18:	\$909,365	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$784,956	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$70	\$246	\$181
Per Capita Expenditures:	\$60	\$231	\$163
Revenues over (under) Expenditures:	\$124,409	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	108.02%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$847,898	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$65	\$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:	\$225,204	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$612,576	\$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>\$1,761,156</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$136</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>\$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>	Westmont Park District		
<b>Unit Code:</b>	022/220/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,041,900		
<b>Equalized Assessed Valuation:</b>	\$857,159,869		
<b>Population:</b>	24,756		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	170		
<b>Salaries Paid:</b>	\$1,863,477		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,735,662	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$111	\$129	\$90
Revenue Collected During FY 18:	\$4,485,321	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$5,113,009	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$181	\$246	\$181
Per Capita Expenditures:	\$207	\$231	\$163
Revenues over (under) Expenditures:	-\$627,688	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	41.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,107,974	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$85	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$437,817	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$823,512	\$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>\$10,548,702</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$426</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wheaton Park District		
<b>Unit Code:</b>	022/230/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$41,981,430		
<b>Equalized Assessed Valuation:</b>	\$2,439,886,929		
<b>Population:</b>	53,577		
<b>Employees:</b>			
<b>Full Time:</b>	120		
<b>Part Time:</b>	1,043		
<b>Salaries Paid:</b>	\$10,741,585		

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>\$7,231,915</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$135</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$18,647,937</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$16,784,941</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$348</b>	\$246	\$181
Per Capita Expenditures:	<b>\$313</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$1,862,996</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>45.77%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$7,682,676</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$143</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>\$1,272,989</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$11,652,616</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>\$25,313,300</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>0.78%</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>\$16,057,016</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$300</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$9,075,725</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$8,040,668</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$169</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$1,035,057</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>210.12%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$16,895,365</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$315</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>	Wheeling Park District		
<b>Unit Code:</b>	016/820/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,993,975		
<b>Equalized Assessed Valuation:</b>	\$1,015,635,067		
<b>Population:</b>	42,800		
<b>Employees:</b>			
<b>Full Time:</b>	64		
<b>Part Time:</b>	325		
<b>Salaries Paid:</b>	\$5,745,571		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,985,973	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$70	\$129	\$90
Revenue Collected During FY 18:	\$10,778,034	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$8,043,231	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$252	\$246	\$181
Per Capita Expenditures:	\$188	\$231	\$163
Revenues over (under) Expenditures:	\$2,734,803	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	36.83%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,962,237	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$69	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$798,637	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$12,003,504	\$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>\$13,456,993</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$314</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.13%</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>\$11,952,270</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$279</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$5,473,590</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$5,829,698</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$128</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$356,108</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>199.48%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$11,629,030</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$272</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>	Whitmore Park District														
<b>Unit Code:</b>	055/035/12	<b>County:</b>	Macon												
<b>Fiscal Year End:</b>	9/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$21,945														
<b>Equalized Assessed Valuation:</b>	\$96,217,623														
<b>Population:</b>	4,471														
<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:	\$34,048	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$8	\$66	\$31
Revenue Collected During FY 18:	\$37,736	\$206,561	\$112,583
Expenditures During FY 18:	\$31,203	\$211,382	\$114,500
Per Capita Revenue:	\$8	\$74	\$45
Per Capita Expenditures:	\$7	\$74	\$46
Revenues over (under) Expenditures:	\$6,533	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	130.05%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$40,581	\$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>	<b>Wildwood Park District</b>		
<b>Unit Code:</b>	049/115/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$506,200		
<b>Equalized Assessed Valuation:</b>	\$87,168,480		
<b>Population:</b>	4,400		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$204,267		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,118	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$53	\$66	\$31
Revenue Collected During FY 18:	\$530,761	\$206,561	\$112,583
Expenditures During FY 18:	\$458,553	\$211,382	\$114,500
Per Capita Revenue:	\$121	\$74	\$45
Per Capita Expenditures:	\$104	\$74	\$46
Revenues over (under) Expenditures:	\$72,208	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	60.90%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$279,257	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$63	\$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:	\$50,739	\$70,086	\$
Total Unrestricted Net Assets:	\$159,329	\$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>\$6,749</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$2</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</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>	Wilmette Park District		
<b>Unit Code:</b>	016/830/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,825,216		
<b>Equalized Assessed Valuation:</b>	\$1,958,910,960		
<b>Population:</b>	27,265		
<b>Employees:</b>			
<b>Full Time:</b>	67		
<b>Part Time:</b>	267		
<b>Salaries Paid:</b>	\$8,976,809		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,153,124	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$226	\$129	\$90
Revenue Collected During FY 18:	\$22,810,494	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$18,523,573	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$837	\$246	\$181
Per Capita Expenditures:	\$679	\$231	\$163
Revenues over (under) Expenditures:	\$4,286,921	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	47.54%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$8,806,973	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$323	\$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:	\$1,913,813	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$2,550,806	\$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>\$11,442,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$420</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.56%</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>	Wilmington Island Park District		
<b>Unit Code:</b>	099/090/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$769,594		
<b>Equalized Assessed Valuation:</b>	\$132,935,383		
<b>Population:</b>	5,134		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	29	
	<b>Salaries Paid:</b>	\$245,090	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$49,798	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	-\$10	\$66	\$31
Revenue Collected During FY 18:	\$471,270	\$206,561	\$112,583
Expenditures During FY 18:	\$370,317	\$211,382	\$114,500
Per Capita Revenue:	\$92	\$74	\$45
Per Capita Expenditures:	\$72	\$74	\$46
Revenues over (under) Expenditures:	\$100,953	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	13.81%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$51,155	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$10	\$67	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,353	\$
Total Unreserved Funds:	\$51,155	\$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>\$75,000</b>	<b>\$214,104</b>	<b>\$</b>
Per Capita Debt:	<b>\$15</b>	<b>\$50</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.06%</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>	<b>Winfield Park District</b>
<b>Unit Code:</b>	022/235/12
<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$3,117,700
<b>Equalized Assessed Valuation:</b>	\$297,975,980
<b>Population:</b>	9,637
<b>Employees:</b>	
<b>Full Time:</b>	6
<b>Part Time:</b>	45
<b>Salaries Paid:</b>	\$828,678

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$612,767	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$64	\$129	\$90
Revenue Collected During FY 18:	\$2,128,391	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,012,260	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$221	\$246	\$181
Per Capita Expenditures:	\$209	\$231	\$163
Revenues over (under) Expenditures:	\$116,131	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	35.23%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$708,898	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$74	\$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:	\$532,438	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,946,693	\$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>\$1,515,000</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$157</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.10%</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>	Winnebago Park District		
<b>Unit Code:</b>	101/030/12	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$216,854		
<b>Equalized Assessed Valuation:</b>	\$92,517,952		
<b>Population:</b>	4,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$82,039		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,151	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$54	\$66	\$31
Revenue Collected During FY 18:	\$229,942	\$206,561	\$112,583
Expenditures During FY 18:	\$244,575	\$211,382	\$114,500
Per Capita Revenue:	\$57	\$74	\$45
Per Capita Expenditures:	\$61	\$74	\$46
Revenues over (under) Expenditures:	-\$14,633	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	82.80%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$202,518	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$51	\$67	\$35

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,043	\$70,086	\$
Total Unrestricted Net Assets:	\$182,475	\$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>	Winnetka Park District		
<b>Unit Code:</b>	016/840/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,824,940		
<b>Equalized Assessed Valuation:</b>	\$1,565,715,789		
<b>Population:</b>	12,480		
<b>Employees:</b>			
<b>Full Time:</b>	36		
<b>Part Time:</b>	244		
<b>Salaries Paid:</b>	\$4,405,511		

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>\$3,569,409</b>	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	<b>\$286</b>	\$129	\$90
Revenue Collected During FY 18:	<b>\$7,750,524</b>	\$6,791,539	\$3,571,559
Expenditures During FY 18:	<b>\$6,729,710</b>	\$6,315,072	\$3,432,240
Per Capita Revenue:	<b>\$621</b>	\$246	\$181
Per Capita Expenditures:	<b>\$539</b>	\$231	\$163
Revenues over (under) Expenditures:	<b>\$1,020,814</b>	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	<b>64.27%</b>	65.65%	52.61%
Ending Fund Balance for FY 18:	<b>\$4,325,223</b>	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	<b>\$347</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>\$968,236</b>	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	<b>\$2,216,495</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>\$10,038,276</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$804</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.37%</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>\$12,968,737</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,039</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$4,472,328</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$4,594,418</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$368</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$122,090</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>281.41%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$12,929,093</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$1,036</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>	Winslow Park District		
<b>Unit Code:</b>	089/040/12	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$33,820		
<b>Equalized Assessed Valuation:</b>	\$18,322,834		
<b>Population:</b>	944		
<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:	\$82,814	\$159,403	\$68,047
Per Capita Beginning Fund Balance:	\$88	\$66	\$31
Revenue Collected During FY 18:	\$31,655	\$206,561	\$112,583
Expenditures During FY 18:	\$22,662	\$211,382	\$114,500
Per Capita Revenue:	\$34	\$74	\$45
Per Capita Expenditures:	\$24	\$74	\$46
Revenues over (under) Expenditures:	\$8,993	-\$4,821	\$1,478
Ratio of Fund Balance to Expenditures:	405.11%	117.14%	77.39%
Ending Fund Balance for FY 18:	\$91,807	\$155,797	\$70,795
Per Capita Ending Fund Balance:	\$97	\$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>	Wood Dale Park District		
<b>Unit Code:</b>	022/240/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,009,744		
<b>Equalized Assessed Valuation:</b>	\$576,880,866		
<b>Population:</b>	13,969		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	203		
<b>Salaries Paid:</b>	\$1,697,131		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,991,498	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$143	\$129	\$90
Revenue Collected During FY 18:	\$2,809,457	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$2,983,597	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$201	\$246	\$181
Per Capita Expenditures:	\$214	\$231	\$163
Revenues over (under) Expenditures:	-\$174,140	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	53.51%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,596,453	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$114	\$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:	\$395,289	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$1,990,652	\$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>\$3,952,889</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$283</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.61%</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>\$4,464,197</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$320</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$1,258,880</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$1,183,621</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$90</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$85</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$75,259</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>377.52%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$4,468,441</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$320</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>	Woodridge Park District		
<b>Unit Code:</b>	022/250/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,585,850		
<b>Equalized Assessed Valuation:</b>	\$1,188,220,684		
<b>Population:</b>	35,253		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	419		
<b>Salaries Paid:</b>	\$4,116,827		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,829,432	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$222	\$129	\$90
Revenue Collected During FY 18:	\$7,772,150	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$9,425,771	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$220	\$246	\$181
Per Capita Expenditures:	\$267	\$231	\$163
Revenues over (under) Expenditures:	-\$1,653,621	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	58.67%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$5,530,501	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$157	\$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:	\$484,106	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$3,601,960	\$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>\$26,056,100</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$739</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.19%</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>\$1,979,531</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$56</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$1,471,262</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$1,460,967</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$10,295</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>136.20%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$1,989,826</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$56</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>	Worth Park District		
<b>Unit Code:</b>	016/850/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,489,594		
<b>Equalized Assessed Valuation:</b>	\$180,415,449		
<b>Population:</b>	10,661		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$486,359		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$541,066	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$51	\$129	\$90
Revenue Collected During FY 18:	\$1,096,449	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,101,752	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$103	\$246	\$181
Per Capita Expenditures:	\$103	\$231	\$163
Revenues over (under) Expenditures:	-\$5,303	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	48.63%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$535,763	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$50	\$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:	\$190,456	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	\$837,350	\$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>\$149,265</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$14</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.08%</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>	York Center Park District		
<b>Unit Code:</b>	022/260/12	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,882,260		
<b>Equalized Assessed Valuation:</b>	\$209,372,037		
<b>Population:</b>	51,000		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$639,271		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,441,871	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$28	\$129	\$90
Revenue Collected During FY 18:	\$1,314,931	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$1,581,178	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$26	\$246	\$181
Per Capita Expenditures:	\$31	\$231	\$163
Revenues over (under) Expenditures:	-\$266,247	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	74.35%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$1,175,624	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$23	\$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:	\$1,042,900	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$280,073	\$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>\$341,548</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>0.15%</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>	Zion Park District		
<b>Unit Code:</b>	049/120/12	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,119,000		
<b>Equalized Assessed Valuation:</b>	\$289,718,729		
<b>Population:</b>	24,029		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	89		
<b>Salaries Paid:</b>	\$2,451,542		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,897,016	\$3,352,000	\$1,979,367
Per Capita Beginning Fund Balance:	\$79	\$129	\$90
Revenue Collected During FY 18:	\$4,359,105	\$6,791,539	\$3,571,559
Expenditures During FY 18:	\$3,908,603	\$6,315,072	\$3,432,240
Per Capita Revenue:	\$181	\$246	\$181
Per Capita Expenditures:	\$163	\$231	\$163
Revenues over (under) Expenditures:	\$450,502	\$476,467	\$253,065
Ratio of Fund Balance to Expenditures:	57.01%	65.65%	52.61%
Ending Fund Balance for FY 18:	\$2,228,395	\$3,519,881	\$2,059,064
Per Capita Ending Fund Balance:	\$93	\$132	\$94

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$986,799	\$1,624,432	\$947,286
Total Unrestricted Net Assets:	-\$94,545	\$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>\$1,623,130</b>	<b>\$8,443,445</b>	<b>\$4,438,745</b>
Per Capita Debt:	<b>\$68</b>	<b>\$293</b>	<b>\$221</b>
General Obligation Debt over EAV:	<b>0.56%</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>\$6,134,618</b>	<b>\$1,219,590</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$255</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$1,168,399</b>	<b>\$567,033</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$988,417</b>	<b>\$577,620</b>	<b>\$</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$179,982</b>	<b>-\$10,588</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>638.86%</b>	<b>57.55%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$6,314,600</b>	<b>\$1,200,794</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$263</b>	<b>\$42</b>	<b>\$</b>