

DEBRA D. MING-MENDOZA

COUNTY CLERK
MADISON COUNTY

Tri Township Park Dist

HAS FILED THE FOLLOWING DOCUMENT(S):

- BUDGET/APPROPRIATION ORDINANCE (35 ILCS 200/18-50)
- CERTIFICATION OF BUDGET/APPROPRIATION ORDINANCE
- ESTIMATE OF ANTICIPATED REVENUES (35 ILCS 200/18-50)
- TAX LEVY ORDINANCE (35 ILCS 200/18-15)
- CERTIFICATION OF TAX LEVY
- CERTIFICATION OF TRUTH-IN-TAXATION COMPLIANCE
(35 ILCS 200/18-55 THRU 18-90)

--IF APPLICABLE--

- ANNUAL FINANCIAL REPORT (50 ILCS 310/6)
(Fulfills fiscal accountability report card requirement)
- AUDIT REPORT (60 ILCS 5/13-5) (50 ILCS 310/3)
- TREASURER'S REPORT (30 ILCS 15/1)
- _____

IN THIS OFFICE ON November 30, 2018

Debra D. Ming-Mendoza
COUNTY CLERK
Vanessa Jones
DEPUTY



STATE OF ILLINOIS
COMPTROLLER

SUSANA A. MENDOZA

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

FY 2018 Annual Financial Report

Special Purpose Long Form

CCIF Copy - 11/20/2018 12:27:37 PM

Unit Name : Tri-Township Park District

County : Madison

Unit Code : 057/030/12

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Tri-Township Park District as of the end of this fiscal year.

Written signature of government official
Sandra Thompson, Office Manager

Please Sign : _____

Date : _____

Unit Name : Tri-Township Park District

Unit Code : 030/12

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 3/31/2018

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

P1. Has your government commenced dissolution proceedings? ___ Yes X No **Dissolution Filing Date** ___

A. Has your government implemented GASB 34 in FY 2018 reporting or in previous reporting years? X Yes ___ No

B. Which type of accounting system does Tri-Township Park District use?

___ Cash - with no assets (Cash Basis) X Modified Accrual/Accrual
___ Cash - with assets (Modified Cash Basis) ___ Combination (Explain) _____

C. Does the government have bonded debt this reporting fiscal year? ___ Yes X No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

___ G.O. Bonds ___ Revenue Bonds ___ Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? X Yes ___ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

X Contractual Commitments ___ Other (Explain) _____

E. Does the government own or operate a public utility company? ___ Yes X No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

___ Water/Sewer ___ Electric/Gas/Transit ___ 911 Telephone/Telecommunications ___ Other _____

F. Does the government have a pension funds or other retirement benefits this reporting fiscal year? X Yes ___ No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

X Illinois Municipal Retirement Fund (IMRF) ___ Police Pension ___ Fire Pension ___ Sheriff's Law Enforcement Personnel Plan (SLEP)
___ Other Pension _____ ___ Other Post Employment Benefits (OPEB)

STEP 7: OTHER GOVERNMENTS

Indicate any payments Tri-Township Park District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$32,458
All other intergovernmental payments	\$28,341

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2018 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Athletic	\$118,516	Special Revenue Fund	03/31
Audit	\$5,750	Special Revenue Fund	03/31
General	\$464,625	General Fund	03/31
IMRF	\$20,454	Special Revenue Fund	03/31
Insurance	\$173,985	Special Revenue Fund	03/31
Proprietary Fund	\$181,517	Enterprise Fund	03/31
Recreation	\$149,764	Special Revenue Fund	03/31
Social Security	\$32,355	Special Revenue Fund	03/31
Total Expenditures	\$1,146,966		

B. Does Tri-Township Park District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes No

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$393,835	\$20,247	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$602,435	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$0	\$0	\$0	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$4,293,686	\$358,907	\$0	\$0
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$5,289,956	\$379,154	\$0	\$0
150t	Deferred Outflow of Resources	\$0	\$0	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$0	\$554,179	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$36,582	\$48,000	\$0	\$0
130t	Due Beyond One Year	\$0	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$246,440	\$230,737	\$0	\$0
135t	Total Liabilities	\$283,022	\$832,916	\$0	\$0
155t	Deferred Inflow of Resources	\$0	\$0	\$0	\$0

Net Position

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$4,293,686	\$379,340	\$0	\$0
148t	Net Position - Restricted	\$713,248	(\$833,102)	\$0	\$0
149t	Net Position - Unrestricted	\$0	\$0	\$0	\$0
146t	Total Net Position	\$5,006,934	(\$453,762)	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$247,532	\$232,544	\$0	\$0	\$18,563	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$194,945	\$246,132	\$0	\$0	\$162,093	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$22,148	\$22,148	\$0	\$0	\$11,590	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$20,433	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$464,625	\$500,824	\$0	\$0	\$212,679	\$0	\$0	\$0

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Office of the Comptroller, Susana A. Mendoza
 FY 2018 AFR
 Special Purpose Form

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report In Whole Numbers												
General Obligation Bonds	400	\$0	406	\$0	412	\$0	418	\$0	\$0		0.00%	0.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$565,982	409	\$0	415	\$49,354	421	\$516,628	\$940,000	04/27/1932	3.44%	4.80%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
Total Debt	405	\$565,982	411	\$0	417	\$49,354	423	\$516,628				

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Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2015	2016	2017	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2015	12/31/2016	12/31/2017						
500a	Reporting Date (RD)	12/31/2015	12/31/2016	12/31/2017						
500b	Measurement Date (MD)	12/31/2015	12/31/2016	12/31/2017						
501	Total Pension Liability (TPL)	\$141,927	\$177,269	\$223,203	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$167,132	\$173,688	\$216,882	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	(\$25,205)	\$3,581	\$6,321	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	117.75%	97.97%	97.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	(\$25,205)	\$3,581	\$6,321	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)									
500a	Reporting Date (RD)									
500b	Measurement Date (MD)									
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Explanation or Comments

Type

Gen

Explanation

226t: Grants

236t: memorials and donations

308t: adjust to government wide

Office of the Comptroller, Susana A. Mendoza
FY 2018 AFR
Special Purpose Form

F7

Non-Critical

Verify Your Auditor Is Properly Licensed
Expenditures Exceed Appropriations
Unrestricted Net Assets Missing Amounts
Deferred Outflow of Resources?
Deferred Inflow of Resources?
Record Explanation for OTHER amounts