

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Acorn Public Library District</b>		
<b>Unit Code:</b>	016/010/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,601,100		
<b>Equalized Assessed Valuation:</b>	\$517,188,758		
<b>Population:</b>	36,875		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$558,612		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,167,951	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$32	\$113	\$82
Revenue Collected During FY 18:	\$1,160,743	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,273,973	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$31	\$133	\$101
Per Capita Expenditures:	\$35	\$124	\$89
Revenues over (under) Expenditures:	-\$113,230	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	82.79%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,054,721	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$29	\$111	\$84

##### 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:	\$62,633	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$992,086	\$2,804,634	\$1,497,688

# 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>\$569,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$15</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.11%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>-\$126</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	<b>\$31</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>-\$31</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>-\$157</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Addison Public Library District		
<b>Unit Code:</b>	022/075/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,984,660		
<b>Equalized Assessed Valuation:</b>	\$1,141,152,957		
<b>Population:</b>	36,942		
<b>Employees:</b>			
<b>Full Time:</b>	29		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$2,684,741		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,824,528	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$239	\$113	\$82
Revenue Collected During FY 18:	\$5,225,998	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,076,642	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$141	\$133	\$101
Per Capita Expenditures:	\$110	\$124	\$89
Revenues over (under) Expenditures:	\$1,149,356	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	36.15%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,473,884	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$40	\$111	\$84

##### 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:	\$561,285	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$12,473,758	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Albany Public Library District</b>		
<b>Unit Code:</b>	098/005/10	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$13,084,305		
<b>Equalized Assessed Valuation:</b>	\$13,084,305		
<b>Population:</b>	890		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,058		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,655	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$72	\$82	\$50
Revenue Collected During FY 18:	\$30,650	\$248,133	\$178,192
Expenditures During FY 18:	\$32,255	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	-\$1,605	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	192.37%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$62,050	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$70	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,414	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Algonquin Public Library District		
<b>Unit Code:</b>	063/010/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,358,000		
<b>Equalized Assessed Valuation:</b>	\$1,109,301,845		
<b>Population:</b>	30,947		
<b>Employees:</b>			
<b>Full Time:</b>		24	
<b>Part Time:</b>		36	
<b>Salaries Paid:</b>		\$2,181,897	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,037,282	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$98	\$113	\$82
Revenue Collected During FY 18:	\$5,652,794	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,908,056	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$183	\$133	\$101
Per Capita Expenditures:	\$159	\$124	\$89
Revenues over (under) Expenditures:	\$744,738	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	77.06%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,782,020	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$122	\$111	\$84

##### 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:	\$385,526	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,266,374	\$2,804,634	\$1,497,688

# 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>\$2,755,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$89</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.08%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Allerton Public Library District		
<b>Unit Code:</b>	074/055/10	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$769,000		
<b>Equalized Assessed Valuation:</b>	\$140,793,625		
<b>Population:</b>	5,548		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$184,848		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$435,636	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$79	\$82	\$50
Revenue Collected During FY 18:	\$432,619	\$248,133	\$178,192
Expenditures During FY 18:	\$432,923	\$234,417	\$166,135
Per Capita Revenue:	\$78	\$64	\$46
Per Capita Expenditures:	\$78	\$60	\$42
Revenues over (under) Expenditures:	-\$304	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	100.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$435,332	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$78	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$469,982	\$86,265	\$
Total Unrestricted Net Assets:	\$307,356	\$149,248	\$1

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$3,541</b>	\$141,627	\$
Per Capita Debt:	<b>\$1</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Alpha Park Public Library District		
<b>Unit Code:</b>	072/010/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,907,672		
<b>Equalized Assessed Valuation:</b>	\$427,475,305		
<b>Population:</b>	28,436		
<b>Employees:</b>			
<b>Full Time:</b>			11
<b>Part Time:</b>			14
<b>Salaries Paid:</b>	\$677,532		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,353,771	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$48	\$113	\$82
Revenue Collected During FY 18:	\$1,383,177	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,291,075	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$49	\$133	\$101
Per Capita Expenditures:	\$45	\$124	\$89
Revenues over (under) Expenditures:	\$92,102	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	111.99%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,445,873	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$51	\$111	\$84

##### 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:	\$1,063,056	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$534,607	\$2,804,634	\$1,497,688

# 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>\$755,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$27</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.18%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Alsip-Merrionette Park Public Library District		
<b>Unit Code:</b>	016/015/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,816,742		
<b>Equalized Assessed Valuation:</b>	\$632,904,906		
<b>Population:</b>	19,158		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$1,129,293		

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>\$3,025,497</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$158</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$2,946,652</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$2,776,974</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$154</b>	\$133	\$101
Per Capita Expenditures:	<b>\$145</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$169,678</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>115.06%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$3,195,175</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$167</b>	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$4,030,843</b>	\$2,804,634	\$1,497,688

# 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>\$1,645,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$86</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>-\$14.108</b>	<b>-\$126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>-\$1</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$3.476</b>	<b>\$31</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>-\$3.476</b>	<b>-\$31</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-505.87%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>-\$17.584</b>	<b>-\$157</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$1</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Anne West Lindsey Public Library District</b>		
<b>Unit Code:</b>	100/015/10	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$417,555		
<b>Equalized Assessed Valuation:</b>	\$146,583		
<b>Population:</b>	7,600		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$175,495		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,210	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$583,924	\$248,133	\$178,192
Expenditures During FY 18:	\$412,794	\$234,417	\$166,135
Per Capita Revenue:	\$77	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$171,130	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	94.08%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$388,340	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$51	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$745,058	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Antioch Public Library District</b>		
<b>Unit Code:</b>	049/001/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,934,413		
<b>Equalized Assessed Valuation:</b>	\$658,752,400		
<b>Population:</b>	26,111		
<b>Employees:</b>			
<b>Full Time:</b>		16	
<b>Part Time:</b>		37	
<b>Salaries Paid:</b>		\$1,249,031	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,502	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$16	\$113	\$82
Revenue Collected During FY 18:	\$2,651,695	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,520,042	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$102	\$133	\$101
Per Capita Expenditures:	\$97	\$124	\$89
Revenues over (under) Expenditures:	\$131,653	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	12.80%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$322,570	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$12	\$111	\$84

##### 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:	\$133,800	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$338,998	\$2,804,634	\$1,497,688

# 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>\$645,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$25</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.10%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Arcola Public Library District		
<b>Unit Code:</b>	021/010/10	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$237,210		
<b>Equalized Assessed Valuation:</b>	\$119,861,487		
<b>Population:</b>	5,295		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$69,069		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$699,320	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$132	\$82	\$50
Revenue Collected During FY 18:	\$187,716	\$248,133	\$178,192
Expenditures During FY 18:	\$161,986	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$25,730	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	447.60%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$725,050	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$137	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$725,050	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Argenta-Oreana Public Library District</b>		
<b>Unit Code:</b>	055/030/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$315,618		
<b>Equalized Assessed Valuation:</b>	\$87,173,019		
<b>Population:</b>	4,138		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$149,839		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$433,099	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$105	\$82	\$50
Revenue Collected During FY 18:	\$347,875	\$248,133	\$178,192
Expenditures During FY 18:	\$298,170	\$234,417	\$166,135
Per Capita Revenue:	\$84	\$64	\$46
Per Capita Expenditures:	\$72	\$60	\$42
Revenues over (under) Expenditures:	\$49,705	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	161.92%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$482,804	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$117	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$297,214	\$17,532	\$
Total Unreserved Funds:	\$185,590	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Arthur Public Library District		
<b>Unit Code:</b>	070/005/10	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$253,000		
<b>Equalized Assessed Valuation:</b>	\$119,291,870		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$105,019		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,096	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$43	\$82	\$50
Revenue Collected During FY 18:	\$240,104	\$248,133	\$178,192
Expenditures During FY 18:	\$217,116	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$22,988	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	109.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$237,084	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$47	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$237,085	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ashley Public Library District		
<b>Unit Code:</b>	095/005/10	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$52,111		
<b>Equalized Assessed Valuation:</b>	\$21,998,137		
<b>Population:</b>	1,159		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$11,494		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,656	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$20	\$82	\$50
Revenue Collected During FY 18:	\$33,044	\$248,133	\$178,192
Expenditures During FY 18:	\$28,300	\$234,417	\$166,135
Per Capita Revenue:	\$29	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$4,744	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	96.82%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$27,400	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$27,400	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Assumption Public Library District		
<b>Unit Code:</b>	011/010/10	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$109,500		
<b>Equalized Assessed Valuation:</b>	\$41,164,028		
<b>Population:</b>	1,858		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$39,735		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,209	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$35	\$82	\$50
Revenue Collected During FY 18:	\$89,323	\$248,133	\$178,192
Expenditures During FY 18:	\$87,756	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$47	\$60	\$42
Revenues over (under) Expenditures:	\$1,567	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.95%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$65,776	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$35	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,672	\$86,265	\$
Total Unrestricted Net Assets:	\$60,104	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Astoria Public Library District		
<b>Unit Code:</b>	029/003/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$99,150		
<b>Equalized Assessed Valuation:</b>	\$26,707,579		
<b>Population:</b>	2,209		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$32,431		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,636	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$54	\$82	\$50
Revenue Collected During FY 18:	\$61,751	\$248,133	\$178,192
Expenditures During FY 18:	\$78,785	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	-\$17,034	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	130.23%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$102,602	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$46	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Atkinson Public Library District</b>		
<b>Unit Code:</b>	037/003/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$66,975		
<b>Equalized Assessed Valuation:</b>	\$30,387,402		
<b>Population:</b>	1,485		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$36,993		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,770	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$67	\$82	\$50
Revenue Collected During FY 18:	\$74,913	\$248,133	\$178,192
Expenditures During FY 18:	\$66,976	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	\$7,937	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	160.81%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$107,707	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Atlanta Public Library District		
<b>Unit Code:</b>	054/001/10	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$186,564		
<b>Equalized Assessed Valuation:</b>	\$43,732,116		
<b>Population:</b>	2,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$97,605		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,621	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$187,779	\$248,133	\$178,192
Expenditures During FY 18:	\$166,481	\$234,417	\$166,135
Per Capita Revenue:	\$82	\$64	\$46
Per Capita Expenditures:	\$72	\$60	\$42
Revenues over (under) Expenditures:	\$21,298	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	47.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$78,942	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$34	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$78,942	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$167,961</b>	\$141,627	\$
Per Capita Debt:	<b>\$73</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3.759</b>	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2</b>	\$	\$
Revenue Collected During FY 18:	<b>\$102.983</b>	\$409	\$
Expenditures During FY 18:	<b>\$107.861</b>	\$428	\$
Per Capita Revenue:	<b>\$45</b>	\$	\$
Per Capita Expenditures:	<b>\$47</b>	\$	\$
Operating Income (loss):	<b>-\$4.878</b>	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>-0.13%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	<b>-\$142</b>	-\$1	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Atwood-Hammond Public Library District</b>		
<b>Unit Code:</b>	074/010/10	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$256,628		
<b>Equalized Assessed Valuation:</b>	\$53,524,481		
<b>Population:</b>	2,950		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$88,758		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$162,031	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$55	\$82	\$50
Revenue Collected During FY 18:	\$167,717	\$248,133	\$178,192
Expenditures During FY 18:	\$204,877	\$234,417	\$166,135
Per Capita Revenue:	\$57	\$64	\$46
Per Capita Expenditures:	\$69	\$60	\$42
Revenues over (under) Expenditures:	-\$37,160	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	49.98%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$102,402	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$35	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,371	\$86,265	\$
Total Unrestricted Net Assets:	\$99,031	\$149,248	\$1

# 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>\$19,971</b>	\$141,627	\$
Per Capita Debt:	<b>\$7</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Auburn Public Library District		
<b>Unit Code:</b>	083/040/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,180		
<b>Equalized Assessed Valuation:</b>	\$61,618,637		
<b>Population:</b>	3,600		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$40,300		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$73,754	\$248,133	\$178,192
Expenditures During FY 18:	\$80,464	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	-\$6,710	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	173.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$139,980	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$39	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ayer Public Library District		
<b>Unit Code:</b>	090/005/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$252,855		
<b>Equalized Assessed Valuation:</b>	\$59,345,621		
<b>Population:</b>	2,740		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$86,707		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$382,623	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$140	\$82	\$50
Revenue Collected During FY 18:	\$178,264	\$248,133	\$178,192
Expenditures During FY 18:	\$167,942	\$234,417	\$166,135
Per Capita Revenue:	\$65	\$64	\$46
Per Capita Expenditures:	\$61	\$60	\$42
Revenues over (under) Expenditures:	\$10,322	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	233.98%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$392,945	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$143	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,148	\$86,265	\$
Total Unrestricted Net Assets:	\$137,797	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Barclay Public Library District		
<b>Unit Code:</b>	055/010/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$432,000		
<b>Equalized Assessed Valuation:</b>	\$86,151,308		
<b>Population:</b>	1,210		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$128,586		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$443,845	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$367	\$82	\$50
Revenue Collected During FY 18:	\$301,646	\$248,133	\$178,192
Expenditures During FY 18:	\$268,447	\$234,417	\$166,135
Per Capita Revenue:	\$249	\$64	\$46
Per Capita Expenditures:	\$222	\$60	\$42
Revenues over (under) Expenditures:	\$33,199	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	177.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$477,044	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$394	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,090	\$86,265	\$
Total Unrestricted Net Assets:	\$313,572	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Barrington Public Library District		
<b>Unit Code:</b>	016/020/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,597,309		
<b>Equalized Assessed Valuation:</b>	\$3,176,022,828		
<b>Population:</b>	44,157		
<b>Employees:</b>			
<b>Full Time:</b>		40	
<b>Part Time:</b>		50	
<b>Salaries Paid:</b>		\$2,785,020	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,395,030	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$145	\$113	\$82
Revenue Collected During FY 18:	\$7,754,257	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,431,048	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$176	\$133	\$101
Per Capita Expenditures:	\$146	\$124	\$89
Revenues over (under) Expenditures:	\$1,323,209	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	120.02%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$7,718,240	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$175	\$111	\$84

##### 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:	\$1,969,355	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$6,198,885	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Bartlett Public Library District		
<b>Unit Code:</b>	016/025/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,725,000		
<b>Equalized Assessed Valuation:</b>	\$972,175,735		
<b>Population:</b>	37,555		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$1,591,468		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$107,649	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	-\$3	\$113	\$82
Revenue Collected During FY 18:	\$3,182,674	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,097,366	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$85	\$133	\$101
Per Capita Expenditures:	\$82	\$124	\$89
Revenues over (under) Expenditures:	\$85,308	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	-1.53%	102.40%	88.54%
Ending Fund Balance for FY 18:	-\$47,341	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	-\$1	\$111	\$84

##### 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:	\$148,767	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$1,506,308	\$2,804,634	\$1,497,688

# 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>\$1,001,444</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$27</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Batavia Public Library District		
<b>Unit Code:</b>	045/009/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,178,568		
<b>Equalized Assessed Valuation:</b>	\$946,226,725		
<b>Population:</b>	26,562		
<b>Employees:</b>			
<b>Full Time:</b>		17	
<b>Part Time:</b>		59	
<b>Salaries Paid:</b>		\$1,617,851	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,423,298	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$54	\$113	\$82
Revenue Collected During FY 18:	\$3,526,447	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,202,783	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$133	\$133	\$101
Per Capita Expenditures:	\$121	\$124	\$89
Revenues over (under) Expenditures:	\$323,664	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	48.30%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,546,962	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$58	\$111	\$84

##### 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:	\$619,215	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,385,014	\$2,804,634	\$1,497,688

# 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>\$779,713</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$29</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bedford Park Public Library District</b>		
<b>Unit Code:</b>	016/030/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,656,568		
<b>Equalized Assessed Valuation:</b>	\$384,920,866		
<b>Population:</b>	590		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$475,285		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$909,806	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$1,542	\$113	\$82
Revenue Collected During FY 18:	\$1,426,393	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,299,060	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$2,418	\$133	\$101
Per Capita Expenditures:	\$2,202	\$124	\$89
Revenues over (under) Expenditures:	\$127,333	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	79.84%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,037,139	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$1,758	\$111	\$84

##### 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:	\$139,733	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$897,406	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Beecher Public Library District</b>		
<b>Unit Code:</b>	099/015/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$488,448		
<b>Equalized Assessed Valuation:</b>	\$148,371,036		
<b>Population:</b>	6,643		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$97,616		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,046,697	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$158	\$82	\$50
Revenue Collected During FY 18:	\$324,186	\$248,133	\$178,192
Expenditures During FY 18:	\$214,413	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	\$109,773	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	539.37%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,156,470	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$174	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$1,156,470	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bellwood Public Library District</b>		
<b>Unit Code:</b>	016/156/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,867,421		
<b>Equalized Assessed Valuation:</b>	\$210,184,913		
<b>Population:</b>	19,107		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$699,881		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,222,770	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$116	\$113	\$82
Revenue Collected During FY 18:	\$1,695,409	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,291,429	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$89	\$133	\$101
Per Capita Expenditures:	\$68	\$124	\$89
Revenues over (under) Expenditures:	\$403,980	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	203.40%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,626,750	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$137	\$111	\$84

##### 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:	\$411,084	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,601,903	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bement Township Public Library District</b>		
<b>Unit Code:</b>	074/020/10	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$122,850		
<b>Equalized Assessed Valuation:</b>	\$408,510		
<b>Population:</b>	2,399		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$50,624		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,979	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$96,185	\$248,133	\$178,192
Expenditures During FY 18:	\$96,185	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	13.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$12,979	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$6,970	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Bensenville Public Library District		
<b>Unit Code:</b>	022/010/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,950,500		
<b>Equalized Assessed Valuation:</b>	\$651,336,104		
<b>Population:</b>	21,409		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$832,373		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,772,715	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$83	\$113	\$82
Revenue Collected During FY 18:	\$1,746,599	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,564,287	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$82	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	\$182,312	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	124.98%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,955,027	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$91	\$111	\$84

##### 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:	\$827,110	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,127,917	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Benton Public Library District</b>		
<b>Unit Code:</b>	028/010/10	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$658,949		
<b>Equalized Assessed Valuation:</b>	\$113,938,894		
<b>Population:</b>	10,973		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$128,151		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$644,297	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$59	\$113	\$82
Revenue Collected During FY 18:	\$1,032,754	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$330,923	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$94	\$133	\$101
Per Capita Expenditures:	\$30	\$124	\$89
Revenues over (under) Expenditures:	\$701,831	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	403.39%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,334,912	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$122	\$111	\$84

##### 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:	\$283,413	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$589,911	\$2,804,634	\$1,497,688

# 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>\$780,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$71</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.68%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Berkeley Public Library District</b>		
<b>Unit Code:</b>	016/126/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$397,000		
<b>Equalized Assessed Valuation:</b>	\$98,717,487		
<b>Population:</b>	5,209		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$208,743		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$481,462	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$92	\$82	\$50
Revenue Collected During FY 18:	\$416,863	\$248,133	\$178,192
Expenditures During FY 18:	\$352,573	\$234,417	\$166,135
Per Capita Revenue:	\$80	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	\$64,290	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	154.79%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$545,752	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$105	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$494,761	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bertolet Memorial Public Library District</b>		
<b>Unit Code:</b>	071/005/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$120,200		
<b>Equalized Assessed Valuation:</b>	\$29,551,499		
<b>Population:</b>	2,141		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$57,083		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,737	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$33	\$82	\$50
Revenue Collected During FY 18:	\$125,594	\$248,133	\$178,192
Expenditures During FY 18:	\$118,953	\$234,417	\$166,135
Per Capita Revenue:	\$59	\$64	\$46
Per Capita Expenditures:	\$56	\$60	\$42
Revenues over (under) Expenditures:	\$6,641	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	65.05%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$77,378	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$36	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$77,378	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bethalto Public Public Library District</b>		
<b>Unit Code:</b>	057/002/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$889,250		
<b>Equalized Assessed Valuation:</b>	\$233,049,305		
<b>Population:</b>	15,828		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$230,959	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,146	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$26	\$82	\$50
Revenue Collected During FY 18:	\$517,293	\$248,133	\$178,192
Expenditures During FY 18:	\$670,971	\$234,417	\$166,135
Per Capita Revenue:	\$33	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	-\$153,678	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	39.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$265,468	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,854	\$86,265	\$
Total Unrestricted Net Assets:	\$227,614	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Blandinsville-Hire Public Library District		
<b>Unit Code:</b>	062/010/10	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$98,063		
<b>Equalized Assessed Valuation:</b>	\$62,101,052		
<b>Population:</b>	2,239		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$41,744		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$132,754	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$59	\$82	\$50
Revenue Collected During FY 18:	\$104,735	\$248,133	\$178,192
Expenditures During FY 18:	\$97,301	\$234,417	\$166,135
Per Capita Revenue:	\$47	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$7,434	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	144.08%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$140,188	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$63	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Blue Mound Memorial Public Library District</b>		
<b>Unit Code:</b>	055/020/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$95,700		
<b>Equalized Assessed Valuation:</b>	\$52,721,072		
<b>Population:</b>	2,447		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$34,670		

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>\$162,383</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$100,700</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$86,170</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$41</b>	\$64	\$46
Per Capita Expenditures:	<b>\$35</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$14,530</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>205.31%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$176,913</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$72</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$140,331</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$36,583</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$108,345</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$819,535</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$855,348</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$34</b>	\$64	\$46
Per Capita Expenditures:	<b>\$35</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>-\$35,813</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>12.47%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$106,682</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$4</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$284,050</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$449</b>	\$149,248	\$1

# 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>\$529,179</b>	\$141,627	\$
Per Capita Debt:	<b>\$22</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bradford Public Library District</b>		
<b>Unit Code:</b>	087/010/10	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,134		
<b>Equalized Assessed Valuation:</b>	\$17,849,679		
<b>Population:</b>	1,518		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$46,809		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,880	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$95	\$82	\$50
Revenue Collected During FY 18:	\$117,066	\$248,133	\$178,192
Expenditures During FY 18:	\$103,142	\$234,417	\$166,135
Per Capita Revenue:	\$77	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	\$13,924	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	153.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$158,804	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$105	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$156,648	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bradley Public Library District</b>		
<b>Unit Code:</b>	046/005/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,168,175		
<b>Equalized Assessed Valuation:</b>	\$216,543,453		
<b>Population:</b>	13,295		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$318,505		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$315,089	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$24	\$82	\$50
Revenue Collected During FY 18:	\$771,726	\$248,133	\$178,192
Expenditures During FY 18:	\$772,059	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$58	\$60	\$42
Revenues over (under) Expenditures:	-\$333	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.77%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$314,756	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$193,281	\$86,265	\$
Total Unrestricted Net Assets:	-\$103,982	\$149,248	\$1

# 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>\$1,160,474</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$87</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Bridgeview Public Library District		
<b>Unit Code:</b>	016/151/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,325,528		
<b>Equalized Assessed Valuation:</b>	\$198,966		
<b>Population:</b>	14,600		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$404,106		

Blended Component Units
Number Submitted = 1
Bridgeview Public Library District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,107,167	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$76	\$113	\$82
Revenue Collected During FY 18:	\$1,372,557	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,206,523	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$94	\$133	\$101
Per Capita Expenditures:	\$83	\$124	\$89
Revenues over (under) Expenditures:	\$166,034	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	105.53%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,273,201	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$87	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$882,168	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Brighton Memorial Public Library District		
<b>Unit Code:</b>	056/020/10	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$41,248		
<b>Equalized Assessed Valuation:</b>	\$26,779,278		
<b>Population:</b>	2,185		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$51,366	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,756	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$125	\$82	\$50
Revenue Collected During FY 18:	\$48,397	\$248,133	\$178,192
Expenditures During FY 18:	\$81,983	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	-\$33,586	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	291.73%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$239,170	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$109	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$190,527	\$17,532	\$
Total Unreserved Funds:	\$60,273	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Brimfield Public Library District</b>		
<b>Unit Code:</b>	072/050/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$537,430		
<b>Equalized Assessed Valuation:</b>	\$113,438,048		
<b>Population:</b>	3,936		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$215,951		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$222,338	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$56	\$82	\$50
Revenue Collected During FY 18:	\$529,959	\$248,133	\$178,192
Expenditures During FY 18:	\$480,842	\$234,417	\$166,135
Per Capita Revenue:	\$135	\$64	\$46
Per Capita Expenditures:	\$122	\$60	\$42
Revenues over (under) Expenditures:	\$49,117	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	56.45%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$271,455	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$69	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,690	\$17,532	\$
Total Unreserved Funds:	\$262,765	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$602,654</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$153</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Broadview Public Library District		
<b>Unit Code:</b>	016/031/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,186,175		
<b>Equalized Assessed Valuation:</b>	\$250,394,398		
<b>Population:</b>	7,932		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$539,680		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,932,248	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$622	\$113	\$82
Revenue Collected During FY 18:	\$1,301,624	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,023,565	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$164	\$133	\$101
Per Capita Expenditures:	\$129	\$124	\$89
Revenues over (under) Expenditures:	\$278,059	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	227.47%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,328,307	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$294	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,830,924	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,154,137	\$2,804,634	\$1,497,688

# 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>\$3,235,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$408</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>1.29%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Brown Co. Public Library District		
<b>Unit Code:</b>	005/005/10	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$197,135		
<b>Equalized Assessed Valuation:</b>	\$81,268,055		
<b>Population:</b>	6,942		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$90,507		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$403,803	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$58	\$82	\$50
Revenue Collected During FY 18:	\$274,775	\$248,133	\$178,192
Expenditures During FY 18:	\$172,701	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$25	\$60	\$42
Revenues over (under) Expenditures:	\$102,074	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	292.92%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$505,877	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,697	\$86,265	\$
Total Unrestricted Net Assets:	\$271,180	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bunker Hill Public Library District</b>		
<b>Unit Code:</b>	056/015/10	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$68,241		
<b>Equalized Assessed Valuation:</b>	\$52,597,971		
<b>Population:</b>	42,700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$41,174		

#### Blended Component Units

--	--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213,065	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$79,659	\$248,133	\$178,192
Expenditures During FY 18:	\$97,826	\$234,417	\$166,135
Per Capita Revenue:	\$2	\$64	\$46
Per Capita Expenditures:	\$2	\$60	\$42
Revenues over (under) Expenditures:	-\$18,167	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	199.23%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$194,898	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$212,907	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Bushnell Public Library District</b>		
<b>Unit Code:</b>	062/020/10	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$81,650		
<b>Equalized Assessed Valuation:</b>	\$51,717,884		
<b>Population:</b>	4,379		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$43,947		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,075	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$40	\$82	\$50
Revenue Collected During FY 18:	\$148,816	\$248,133	\$178,192
Expenditures During FY 18:	\$75,597	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$17	\$60	\$42
Revenues over (under) Expenditures:	\$73,219	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	329.77%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$249,294	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$57	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$249,294	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Byron Public Library District		
<b>Unit Code:</b>	071/010/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,744,000		
<b>Equalized Assessed Valuation:</b>	\$717,149,409		
<b>Population:</b>	3,600		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$284,296		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,581,868	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$439	\$113	\$82
Revenue Collected During FY 18:	\$1,151,295	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,499,749	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$320	\$133	\$101
Per Capita Expenditures:	\$694	\$124	\$89
Revenues over (under) Expenditures:	-\$1,348,454	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	9.34%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$233,414	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$65	\$111	\$84

##### 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:	\$43,821	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$189,593	\$2,804,634	\$1,497,688

# 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>\$375,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$104</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.05%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	C. E. Brehm Public Library District		
<b>Unit Code:</b>	041/010/10	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,105,216		
<b>Equalized Assessed Valuation:</b>	\$485,478,778		
<b>Population:</b>	37,918		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		12	
<b>Salaries Paid:</b>		\$450,073	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$607,611	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$16	\$113	\$82
Revenue Collected During FY 18:	\$1,037,642	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$963,133	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$27	\$133	\$101
Per Capita Expenditures:	\$25	\$124	\$89
Revenues over (under) Expenditures:	\$74,509	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	70.82%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$682,120	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$18	\$111	\$84

##### 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:	\$396,193	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$44,271	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Cahokia Public Library District</b>		
<b>Unit Code:</b>	088/025/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$309,800		
<b>Equalized Assessed Valuation:</b>	\$42,977,433		
<b>Population:</b>	14,151		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$138,270		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$131,572	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$9	\$82	\$50
Revenue Collected During FY 18:	\$303,035	\$248,133	\$178,192
Expenditures During FY 18:	\$294,606	\$234,417	\$166,135
Per Capita Revenue:	\$21	\$64	\$46
Per Capita Expenditures:	\$21	\$60	\$42
Revenues over (under) Expenditures:	\$8,429	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	47.52%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$140,001	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,681	\$86,265	\$
Total Unrestricted Net Assets:	-\$6,680	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Camargo Township Public Library District</b>		
<b>Unit Code:</b>	021/020/10	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$197,229		
<b>Equalized Assessed Valuation:</b>	\$77,316,160		
<b>Population:</b>	4,047		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$94,115		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,636	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$56	\$82	\$50
Revenue Collected During FY 18:	\$197,230	\$248,133	\$178,192
Expenditures During FY 18:	\$170,934	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	\$26,296	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	146.80%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$250,932	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$62	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$120,186	\$17,532	\$
Total Unreserved Funds:	\$126,925	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Cambridge Public Library District		
<b>Unit Code:</b>	037/005/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$247,586		
<b>Equalized Assessed Valuation:</b>	\$65,656,753		
<b>Population:</b>	3,006		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$64,372		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$232,529	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$77	\$82	\$50
Revenue Collected During FY 18:	\$245,646	\$248,133	\$178,192
Expenditures During FY 18:	\$193,146	\$234,417	\$166,135
Per Capita Revenue:	\$82	\$64	\$46
Per Capita Expenditures:	\$64	\$60	\$42
Revenues over (under) Expenditures:	\$52,500	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	147.57%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$285,029	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$95	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$110,387	\$17,532	\$
Total Unreserved Funds:	\$100,000	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Camp Point Public Library District		
<b>Unit Code:</b>	001/010/10	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$68,225		
<b>Equalized Assessed Valuation:</b>	\$45,238,688		
<b>Population:</b>	3,068		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$31,700		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$100,504	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$33	\$82	\$50
Revenue Collected During FY 18:	\$76,995	\$248,133	\$178,192
Expenditures During FY 18:	\$66,631	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$10,364	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	166.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$110,868	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$36	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$110,867	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Carlock Public Library District		
<b>Unit Code:</b>	064/065/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$166,500		
<b>Equalized Assessed Valuation:</b>	\$102,226,339		
<b>Population:</b>	2,904		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$76,960		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,175	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$33	\$82	\$50
Revenue Collected During FY 18:	\$178,120	\$248,133	\$178,192
Expenditures During FY 18:	\$165,789	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$57	\$60	\$42
Revenues over (under) Expenditures:	\$12,331	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	66.05%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$109,506	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$97,175	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$544,360</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$187</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Carol Stream Public Library District		
<b>Unit Code:</b>	022/055/10	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,535,288		
<b>Equalized Assessed Valuation:</b>	\$1,207,317,475		
<b>Population:</b>	39,989		
<b>Employees:</b>			
<b>Full Time:</b>	25		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$1,832,659		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,729,884	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$143	\$113	\$82
Revenue Collected During FY 18:	\$3,890,389	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,320,997	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$97	\$133	\$101
Per Capita Expenditures:	\$83	\$124	\$89
Revenues over (under) Expenditures:	\$569,392	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	189.68%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$6,299,276	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$158	\$111	\$84

##### 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:	\$355,829	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,689,179	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Carrier Mills-Stonefort Public Library District</b>		
<b>Unit Code:</b>	082/005/10	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$65,000		
<b>Equalized Assessed Valuation:</b>	\$17,722,892		
<b>Population:</b>	2,730		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$35,761		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,725	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$72,936	\$248,133	\$178,192
Expenditures During FY 18:	\$62,882	\$234,417	\$166,135
Per Capita Revenue:	\$27	\$64	\$46
Per Capita Expenditures:	\$23	\$60	\$42
Revenues over (under) Expenditures:	\$10,054	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	91.88%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$57,779	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$21	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Carthage Public Library District		
<b>Unit Code:</b>	034/003/10	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$280,925		
<b>Equalized Assessed Valuation:</b>	\$83,220,984		
<b>Population:</b>	4,250		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$123,114		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,257	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$47	\$82	\$50
Revenue Collected During FY 18:	\$220,158	\$248,133	\$178,192
Expenditures During FY 18:	\$202,311	\$234,417	\$166,135
Per Capita Revenue:	\$52	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$17,847	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	106.82%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$216,104	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$51	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$316,111	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Cary Area Public Library District		
<b>Unit Code:</b>	063/005/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,077,651		
<b>Equalized Assessed Valuation:</b>	\$748,927,743		
<b>Population:</b>	28,245		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>	\$844,553		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$753,099	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$27	\$113	\$82
Revenue Collected During FY 18:	\$2,000,003	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,887,524	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$71	\$133	\$101
Per Capita Expenditures:	\$67	\$124	\$89
Revenues over (under) Expenditures:	\$112,479	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	45.86%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$865,578	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$31	\$111	\$84

##### 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:	\$23,042	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$738,568	\$2,804,634	\$1,497,688

# 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>\$1,005,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$36</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.13%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Caseyville Public Library District		
<b>Unit Code:</b>	088/030/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$110,586		
<b>Equalized Assessed Valuation:</b>	\$95,178,898		
<b>Population:</b>	4,772		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>	\$61,361		

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>\$38,845</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$127,849</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$113,986</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$27</b>	\$64	\$46
Per Capita Expenditures:	<b>\$24</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$13,863</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>46.24%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$52,708</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$11</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Catlin Public Library District		
<b>Unit Code:</b>	092/008/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$162,425		
<b>Equalized Assessed Valuation:</b>	\$54,344,869		
<b>Population:</b>	2,087		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$46,384		

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>\$170,053</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$81</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$121,440</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$83,672</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$58</b>	\$64	\$46
Per Capita Expenditures:	<b>\$40</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$37,768</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>248.38%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$207,821</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$100</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$207,821</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Citizens' Public Library District</b>		
<b>Unit Code:</b>	038/025/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$180,200		
<b>Equalized Assessed Valuation:</b>	\$95,901,934		
<b>Population:</b>	4,855		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$66,768		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,247	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$68	\$82	\$50
Revenue Collected During FY 18:	\$176,177	\$248,133	\$178,192
Expenditures During FY 18:	\$151,662	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$24,515	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	234.58%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$355,762	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$355,762	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Centralia Public Library District		
<b>Unit Code:</b>	058/010/10	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,700,547		
<b>Equalized Assessed Valuation:</b>	\$25,234,477		
<b>Population:</b>	31,204		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$295,255		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,142,339	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$37	\$82	\$50
Revenue Collected During FY 18:	\$740,133	\$248,133	\$178,192
Expenditures During FY 18:	\$623,155	\$234,417	\$166,135
Per Capita Revenue:	\$24	\$64	\$46
Per Capita Expenditures:	\$20	\$60	\$42
Revenues over (under) Expenditures:	\$116,978	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	202.09%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,259,322	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$40	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$736,762	\$86,265	\$
Total Unrestricted Net Assets:	\$462,271	\$149,248	\$1

# 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>\$128,507</b>	\$141,627	\$
Per Capita Debt:	<b>\$4</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.51%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Chadwick Public Library District		
<b>Unit Code:</b>	008/010/10	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$67,275		
<b>Equalized Assessed Valuation:</b>	\$23,466,063		
<b>Population:</b>	539		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$22,313		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,219	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$43,300	\$248,133	\$178,192
Expenditures During FY 18:	\$44,340	\$234,417	\$166,135
Per Capita Revenue:	\$80	\$64	\$46
Per Capita Expenditures:	\$82	\$60	\$42
Revenues over (under) Expenditures:	-\$1,040	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	27.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$12,179	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$23	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$12,179	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Charles B Philips Public Library District</b>		
<b>Unit Code:</b>	047/025/10	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$221,344		
<b>Equalized Assessed Valuation:</b>	\$99,979,501		
<b>Population:</b>	2,261		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$81,023		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$379,079	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$168	\$82	\$50
Revenue Collected During FY 18:	\$120,860	\$248,133	\$178,192
Expenditures During FY 18:	\$179,683	\$234,417	\$166,135
Per Capita Revenue:	\$53	\$64	\$46
Per Capita Expenditures:	\$79	\$60	\$42
Revenues over (under) Expenditures:	-\$58,823	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	178.23%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$320,256	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$142	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$313,389	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Chatham Area Public Library District</b>		
<b>Unit Code:</b>	083/010/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,502,020		
<b>Equalized Assessed Valuation:</b>	\$389,025,990		
<b>Population:</b>	12,351		
<b>Employees:</b>			
	<b>Full Time:</b>	7	
	<b>Part Time:</b>	31	
	<b>Salaries Paid:</b>	\$585,663	

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>\$1,252,079</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$1,375,246</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$1,325,908</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$111</b>	\$133	\$101
Per Capita Expenditures:	<b>\$107</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$49,338</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>98.15%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$1,301,417</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$105</b>	\$111	\$84

##### 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>\$27,481</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$1,273,936</b>	\$2,804,634	\$1,497,688

# 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>\$2,326,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$188</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.60%</b>	<b>0.18%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Chatsworth Township Public Library District</b>		
<b>Unit Code:</b>	053/005/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$30,899		
<b>Equalized Assessed Valuation:</b>	\$12,366,321		
<b>Population:</b>	1,366		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$47,363		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,578	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$106	\$82	\$50
Revenue Collected During FY 18:	\$29,351	\$248,133	\$178,192
Expenditures During FY 18:	\$77,480	\$234,417	\$166,135
Per Capita Revenue:	\$21	\$64	\$46
Per Capita Expenditures:	\$57	\$60	\$42
Revenues over (under) Expenditures:	-\$48,129	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	163.53%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$126,706	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$93	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Chenoa Public Library District		
<b>Unit Code:</b>	064/005/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,447,780		
<b>Equalized Assessed Valuation:</b>	\$32,102,121		
<b>Population:</b>	2,805		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$42,629		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$629,646	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$224	\$82	\$50
Revenue Collected During FY 18:	\$122,411	\$248,133	\$178,192
Expenditures During FY 18:	\$87,052	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$35,359	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	763.92%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$665,005	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$237	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$656,181	\$17,532	\$
Total Unreserved Funds:	\$8,824	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Cherry Valley Public Library District</b>		
<b>Unit Code:</b>	101/005/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,462,638		
<b>Equalized Assessed Valuation:</b>	\$257,025,173		
<b>Population:</b>	16,000		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$540,324		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,648,680	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$103	\$113	\$82
Revenue Collected During FY 18:	\$1,123,460	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$981,361	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$70	\$133	\$101
Per Capita Expenditures:	\$61	\$124	\$89
Revenues over (under) Expenditures:	\$142,099	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	182.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,790,779	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$112	\$111	\$84

##### 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:	\$298,405	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,492,374	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Chillicothe Public Library District		
<b>Unit Code:</b>	072/040/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$905,450		
<b>Equalized Assessed Valuation:</b>	\$235,309,776		
<b>Population:</b>	13,065		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$263,548		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$363,014	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$28	\$82	\$50
Revenue Collected During FY 18:	\$587,723	\$248,133	\$178,192
Expenditures During FY 18:	\$550,699	\$234,417	\$166,135
Per Capita Revenue:	\$45	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	\$37,024	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	72.64%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$400,038	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$31	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251,772	\$86,265	\$
Total Unrestricted Net Assets:	\$175,008	\$149,248	\$1

# 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>\$1,400,000</b>	\$141,627	\$
Per Capita Debt:	<b>\$107</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.59%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Cissna Park Public Library District		
<b>Unit Code:</b>	038/015/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$195,902		
<b>Equalized Assessed Valuation:</b>	\$71,984,232		
<b>Population:</b>	754		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$33,116		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$149,829	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$199	\$82	\$50
Revenue Collected During FY 18:	\$102,611	\$248,133	\$178,192
Expenditures During FY 18:	\$87,218	\$234,417	\$166,135
Per Capita Revenue:	\$136	\$64	\$46
Per Capita Expenditures:	\$116	\$60	\$42
Revenues over (under) Expenditures:	\$15,393	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	194.68%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$169,798	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$225	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$169,798	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Clayton Public Library District</b>		
<b>Unit Code:</b>	001/015/10	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,311		
<b>Equalized Assessed Valuation:</b>	\$24,861,281		
<b>Population:</b>	1,553		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$26,105		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,635	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$9	\$82	\$50
Revenue Collected During FY 18:	\$59,466	\$248,133	\$178,192
Expenditures During FY 18:	\$63,138	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	-\$3,672	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	17.36%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$10,963	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Clifton Public Library District		
<b>Unit Code:</b>	038/035/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$26,140		
<b>Equalized Assessed Valuation:</b>	\$18,229,720		
<b>Population:</b>	1,468		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$20,179		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,254	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$44	\$82	\$50
Revenue Collected During FY 18:	\$29,260	\$248,133	\$178,192
Expenditures During FY 18:	\$26,140	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$18	\$60	\$42
Revenues over (under) Expenditures:	\$3,120	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	261.57%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$68,374	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$47	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Clover Public Library District</b>		
<b>Unit Code:</b>	037/006/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$120,078		
<b>Equalized Assessed Valuation:</b>	\$74,080,564		
<b>Population:</b>	2,398		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$68,887		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$221,180	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$92	\$82	\$50
Revenue Collected During FY 18:	\$130,313	\$248,133	\$178,192
Expenditures During FY 18:	\$120,078	\$234,417	\$166,135
Per Capita Revenue:	\$54	\$64	\$46
Per Capita Expenditures:	\$50	\$60	\$42
Revenues over (under) Expenditures:	\$10,235	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	192.72%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$231,415	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$97	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$229,392	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Coal City Public Library District		
<b>Unit Code:</b>	032/010/10	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,990,000		
<b>Equalized Assessed Valuation:</b>	\$786,038,784		
<b>Population:</b>	11,257		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$646,845	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,197,846	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$106	\$113	\$82
Revenue Collected During FY 18:	\$1,325,678	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,216,902	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$118	\$133	\$101
Per Capita Expenditures:	\$108	\$124	\$89
Revenues over (under) Expenditures:	\$108,776	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	107.37%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,306,622	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$116	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$838,581	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$147,436	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Colchester Public Library District		
<b>Unit Code:</b>	062/030/10	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$32,600		
<b>Equalized Assessed Valuation:</b>	\$8,692,823		
<b>Population:</b>	1,317		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$12,894		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,403	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$3	\$82	\$50
Revenue Collected During FY 18:	\$29,541	\$248,133	\$178,192
Expenditures During FY 18:	\$27,280	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$21	\$60	\$42
Revenues over (under) Expenditures:	\$2,261	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	20.76%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$5,664	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$4	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Colona Public Library District		
<b>Unit Code:</b>	037/020/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$321,754		
<b>Equalized Assessed Valuation:</b>	\$99,029,457		
<b>Population:</b>	6,084		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$137,459		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,364	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$290,005	\$248,133	\$178,192
Expenditures During FY 18:	\$264,459	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$25,546	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	76.73%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$202,910	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$33	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,642	\$86,265	\$
Total Unrestricted Net Assets:	\$159,268	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Cook Memorial Public Library District</b>		
<b>Unit Code:</b>	049/020/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,753,000		
<b>Equalized Assessed Valuation:</b>	\$3,167,967,599		
<b>Population:</b>	59,842		
<b>Employees:</b>			
<b>Full Time:</b>	50		
<b>Part Time:</b>	95		
<b>Salaries Paid:</b>	\$4,224,200		

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>\$7,736,822</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$129</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$9,688,869</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$8,452,015</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$162</b>	\$133	\$101
Per Capita Expenditures:	<b>\$141</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$1,236,854</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>106.17%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$8,973,676</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$150</b>	\$111	\$84

##### 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>\$28,857</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$9,390,480</b>	\$2,804,634	\$1,497,688

# 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>\$7,400,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$124</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Cordova Public Library District</b>		
<b>Unit Code:</b>	081/002/10	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$305,298		
<b>Equalized Assessed Valuation:</b>	\$203,463,722		
<b>Population:</b>	1,020		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$175,683		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,005,640	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$986	\$82	\$50
Revenue Collected During FY 18:	\$345,784	\$248,133	\$178,192
Expenditures During FY 18:	\$288,169	\$234,417	\$166,135
Per Capita Revenue:	\$339	\$64	\$46
Per Capita Expenditures:	\$283	\$60	\$42
Revenues over (under) Expenditures:	\$57,615	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	368.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,063,255	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1,042	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$1,063,255	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Crab Orchard Public Library District</b>		
<b>Unit Code:</b>	100/010/10	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$141,865		
<b>Equalized Assessed Valuation:</b>	\$87,673,969		
<b>Population:</b>	7,408		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$75,309		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,509	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$7	\$82	\$50
Revenue Collected During FY 18:	\$148,710	\$248,133	\$178,192
Expenditures During FY 18:	\$141,865	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$19	\$60	\$42
Revenues over (under) Expenditures:	\$6,845	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	39.72%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$56,354	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$8	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,912	\$17,532	\$
Total Unreserved Funds:	\$45,442	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Crestwood Public Library District		
<b>Unit Code:</b>	016/034/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$823,000		
<b>Equalized Assessed Valuation:</b>	\$297,957,324		
<b>Population:</b>	9,337		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$234,630		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$353,019	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$38	\$82	\$50
Revenue Collected During FY 18:	\$529,451	\$248,133	\$178,192
Expenditures During FY 18:	\$477,775	\$234,417	\$166,135
Per Capita Revenue:	\$57	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$51,676	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	84.70%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$404,695	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$43	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,349	\$86,265	\$
Total Unrestricted Net Assets:	\$298,737	\$149,248	\$1

# 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>\$1,499</b>	\$141,627	\$
Per Capita Debt:	<b>\$</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Crete Public Library District		
<b>Unit Code:</b>	099/002/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,224,600		
<b>Equalized Assessed Valuation:</b>	\$295,845,156		
<b>Population:</b>	8,191		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$906,360		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,237,810	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$273	\$113	\$82
Revenue Collected During FY 18:	\$1,801,072	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,775,039	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$220	\$133	\$101
Per Capita Expenditures:	\$217	\$124	\$89
Revenues over (under) Expenditures:	\$26,033	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	127.54%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,263,843	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$276	\$111	\$84
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$733,228	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,649,812	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Creve Coeur Public Library District		
<b>Unit Code:</b>	090/006/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$244,371		
<b>Equalized Assessed Valuation:</b>	\$49,635,941		
<b>Population:</b>	5,194		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$101,514		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$400,696	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$77	\$82	\$50
Revenue Collected During FY 18:	\$199,526	\$248,133	\$178,192
Expenditures During FY 18:	\$178,361	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$21,165	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	236.52%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$421,861	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$81	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$186,242	\$17,532	\$
Total Unreserved Funds:	\$235,524	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Daugherty Public Library District		
<b>Unit Code:</b>	088/015/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$250,301		
<b>Equalized Assessed Valuation:</b>	\$80,896,925		
<b>Population:</b>	11,834		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$115,915	

Blended Component Units
Number Submitted = 1
Daugherty Memorial Trust Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,815	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$20	\$82	\$50
Revenue Collected During FY 18:	\$200,529	\$248,133	\$178,192
Expenditures During FY 18:	\$205,899	\$234,417	\$166,135
Per Capita Revenue:	\$17	\$64	\$46
Per Capita Expenditures:	\$17	\$60	\$42
Revenues over (under) Expenditures:	-\$5,370	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	109.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$225,445	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$19	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,966	\$86,265	\$
Total Unrestricted Net Assets:	\$47,479	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Deer Creek Public Library District		
<b>Unit Code:</b>	090/010/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$99,100		
<b>Equalized Assessed Valuation:</b>	\$37,178,835		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$55,502		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,723	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$64	\$82	\$50
Revenue Collected During FY 18:	\$99,339	\$248,133	\$178,192
Expenditures During FY 18:	\$96,900	\$234,417	\$166,135
Per Capita Revenue:	\$83	\$64	\$46
Per Capita Expenditures:	\$81	\$60	\$42
Revenues over (under) Expenditures:	\$2,439	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	81.69%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$79,162	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$66	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$29,930	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Deerfield Public Library District		
<b>Unit Code:</b>	049/065/10	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,124,922		
<b>Equalized Assessed Valuation:</b>	\$1,468,241,454		
<b>Population:</b>	18,896		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$1,994,111		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,207,546	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$329	\$113	\$82
Revenue Collected During FY 18:	\$5,252,145	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,766,245	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$278	\$133	\$101
Per Capita Expenditures:	\$252	\$124	\$89
Revenues over (under) Expenditures:	\$485,900	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	140.45%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$6,694,075	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$354	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$5,374,709	\$2,804,634	\$1,497,688

# 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>\$8,060,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$427</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Dixmoor Public Library District</b>														
<b>Unit Code:</b>	016/033/10	<b>County:</b>	Cook												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$43,193														
<b>Equalized Assessed Valuation:</b>	\$24,185,386														
<b>Population:</b>	3,644														
<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; text-align: right;">\$</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:	\$211,420	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$58	\$82	\$50
Revenue Collected During FY 18:	\$47,048	\$248,133	\$178,192
Expenditures During FY 18:	\$50,870	\$234,417	\$166,135
Per Capita Revenue:	\$13	\$64	\$46
Per Capita Expenditures:	\$14	\$60	\$42
Revenues over (under) Expenditures:	-\$3,822	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	408.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$207,598	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$57	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$195,728	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Dodge Memorial Public Library District</b>		
<b>Unit Code:</b>	002/010/10	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$21,243		
<b>Equalized Assessed Valuation:</b>	\$11,797,827		
<b>Population:</b>	1,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$10,815		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,214	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$21,242	\$248,133	\$178,192
Expenditures During FY 18:	\$21,728	\$234,417	\$166,135
Per Capita Revenue:	\$11	\$64	\$46
Per Capita Expenditures:	\$11	\$60	\$42
Revenues over (under) Expenditures:	-\$486	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.17%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$8,728	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Dolton Public Library District</b>		
<b>Unit Code:</b>	016/035/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,158,080		
<b>Equalized Assessed Valuation:</b>	\$193,915,054		
<b>Population:</b>	22,793		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$297,660		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,151,073	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$182	\$113	\$82
Revenue Collected During FY 18:	\$1,270,067	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$749,692	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$56	\$133	\$101
Per Capita Expenditures:	\$33	\$124	\$89
Revenues over (under) Expenditures:	\$520,375	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	623.12%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,671,448	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$205	\$111	\$84

##### 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:	\$1,001,853	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,776,950	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$32,071</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$1</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Dongola Public Library District</b>		
<b>Unit Code:</b>	091/005/10	<b>County:</b>	Union
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$61,616		
<b>Equalized Assessed Valuation:</b>	\$18,183,169		
<b>Population:</b>	1,907		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$15,565		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,293	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$16	\$82	\$50
Revenue Collected During FY 18:	\$34,888	\$248,133	\$178,192
Expenditures During FY 18:	\$34,503	\$234,417	\$166,135
Per Capita Revenue:	\$18	\$64	\$46
Per Capita Expenditures:	\$18	\$60	\$42
Revenues over (under) Expenditures:	\$385	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	88.91%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,678	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$16	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Doyle Public Library District		
<b>Unit Code:</b>	068/020/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$50,220		
<b>Equalized Assessed Valuation:</b>	\$34,064,492		
<b>Population:</b>	1,888		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$33,556	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,126	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$62	\$82	\$50
Revenue Collected During FY 18:	\$56,105	\$248,133	\$178,192
Expenditures During FY 18:	\$50,220	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	\$5,885	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	242.95%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$122,011	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$65	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Dunlap Public Library District</b>		
<b>Unit Code:</b>	072/020/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,525,250		
<b>Equalized Assessed Valuation:</b>	\$208,290,849		
<b>Population:</b>	6,602		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$230,805		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,211,512	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$335	\$82	\$50
Revenue Collected During FY 18:	\$610,624	\$248,133	\$178,192
Expenditures During FY 18:	\$521,240	\$234,417	\$166,135
Per Capita Revenue:	\$92	\$64	\$46
Per Capita Expenditures:	\$79	\$60	\$42
Revenues over (under) Expenditures:	\$89,384	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	441.43%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$2,300,896	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$349	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,233,185	\$86,265	\$
Total Unrestricted Net Assets:	\$1,308,436	\$149,248	\$1

# 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>\$1,490,000</b>	\$141,627	\$
Per Capita Debt:	<b>\$226</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.72%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Earlville Public Library District		
<b>Unit Code:</b>	050/040/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$198,400		
<b>Equalized Assessed Valuation:</b>	\$52,742,469		
<b>Population:</b>	2,800		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		4	
<b>Salaries Paid:</b>		\$78,675	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$388,255	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$139	\$82	\$50
Revenue Collected During FY 18:	\$156,407	\$248,133	\$178,192
Expenditures During FY 18:	\$133,319	\$234,417	\$166,135
Per Capita Revenue:	\$56	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$23,088	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	308.54%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$411,343	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$147	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,326	\$86,265	\$
Total Unrestricted Net Assets:	\$85,775	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	East Alton Public Library District		
<b>Unit Code:</b>	057/015/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$377,250		
<b>Equalized Assessed Valuation:</b>	\$101,597,351		
<b>Population:</b>	12,180		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$125,690		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,787	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$357,768	\$248,133	\$178,192
Expenditures During FY 18:	\$313,805	\$234,417	\$166,135
Per Capita Revenue:	\$29	\$64	\$46
Per Capita Expenditures:	\$26	\$60	\$42
Revenues over (under) Expenditures:	\$43,963	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	88.36%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$277,274	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$23	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,856	\$17,532	\$
Total Unreserved Funds:	\$246,418	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	East Dubuque Public Library District		
<b>Unit Code:</b>	043/010/10	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$595,150		
<b>Equalized Assessed Valuation:</b>	\$101,067,355		
<b>Population:</b>	4,500		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$7,288	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,876	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$40	\$82	\$50
Revenue Collected During FY 18:	\$269,667	\$248,133	\$178,192
Expenditures During FY 18:	\$227,827	\$234,417	\$166,135
Per Capita Revenue:	\$60	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$41,840	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	86.78%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$197,716	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$44	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,793	\$86,265	\$
Total Unrestricted Net Assets:	\$103,753	\$149,248	\$1

# 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>\$225,000</b>	\$141,627	\$
Per Capita Debt:	<b>\$50</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>East Hazel Crest Public Library District</b>		
<b>Unit Code:</b>	016/101/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$87,800		
<b>Equalized Assessed Valuation:</b>	\$22,993,215		
<b>Population:</b>	1,532		
<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:	\$206,529	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$135	\$82	\$50
Revenue Collected During FY 18:	\$83,116	\$248,133	\$178,192
Expenditures During FY 18:	\$54,633	\$234,417	\$166,135
Per Capita Revenue:	\$54	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	\$28,483	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	430.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$235,012	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$153	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$235,012	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Edward Chipman Public Library District		
<b>Unit Code:</b>	046/030/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$150,790		
<b>Equalized Assessed Valuation:</b>	\$113,421,453		
<b>Population:</b>	6,837		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$48,004		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$317,924	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$47	\$82	\$50
Revenue Collected During FY 18:	\$112,972	\$248,133	\$178,192
Expenditures During FY 18:	\$106,286	\$234,417	\$166,135
Per Capita Revenue:	\$17	\$64	\$46
Per Capita Expenditures:	\$16	\$60	\$42
Revenues over (under) Expenditures:	\$6,686	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	305.41%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$324,610	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$47	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$231,010	\$17,532	\$
Total Unreserved Funds:	\$93,600	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Edwards River Public Library District</b>		
<b>Unit Code:</b>	066/010/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$196,200		
<b>Equalized Assessed Valuation:</b>	\$71,469,607		
<b>Population:</b>	4,826		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$84,826		

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>\$641,406</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$133</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$195,887</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$145,069</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$41</b>	\$64	\$46
Per Capita Expenditures:	<b>\$30</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$50,818</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>477.17%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$692,224</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$143</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$110,085</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$582,139</b>	\$149,248	\$1

# 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>\$497,385</b>	\$141,627	\$
Per Capita Debt:	<b>\$103</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Eisenhower Public Library District		
<b>Unit Code:</b>	016/036/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,147,058		
<b>Equalized Assessed Valuation:</b>	\$709,730,506		
<b>Population:</b>	23,184		
<b>Employees:</b>			
<b>Full Time:</b>			23
<b>Part Time:</b>			47
<b>Salaries Paid:</b>	\$1,814,045		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,695,437	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$116	\$113	\$82
Revenue Collected During FY 18:	\$4,037,302	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,169,436	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$174	\$133	\$101
Per Capita Expenditures:	\$180	\$124	\$89
Revenues over (under) Expenditures:	-\$132,134	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	61.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,563,303	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$111	\$111	\$84

##### 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:	\$329,656	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,090,331	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,320,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$229</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.75%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	El Paso Public Library District		
<b>Unit Code:</b>	102/015/10	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$292,350		
<b>Equalized Assessed Valuation:</b>	\$113,467,701		
<b>Population:</b>	4,463		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$110,473		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,674	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$70	\$82	\$50
Revenue Collected During FY 18:	\$33,005	\$248,133	\$178,192
Expenditures During FY 18:	\$236,566	\$234,417	\$166,135
Per Capita Revenue:	\$7	\$64	\$46
Per Capita Expenditures:	\$53	\$60	\$42
Revenues over (under) Expenditures:	-\$203,561	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	45.70%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$108,113	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$108,137	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ela Area Public Library District		
<b>Unit Code:</b>	049/030/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,180,689		
<b>Equalized Assessed Valuation:</b>	\$1,863,726,261		
<b>Population:</b>	34,462		
<b>Employees:</b>			
<b>Full Time:</b>	34		
<b>Part Time:</b>	75		
<b>Salaries Paid:</b>	\$2,987,805		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,410,160	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$186	\$113	\$82
Revenue Collected During FY 18:	\$6,340,482	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$5,778,696	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$184	\$133	\$101
Per Capita Expenditures:	\$168	\$124	\$89
Revenues over (under) Expenditures:	\$561,786	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	118.52%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$6,849,045	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$199	\$111	\$84

##### 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:	\$1,759,971	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$8,879,092	\$2,804,634	\$1,497,688

# 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>\$1,030,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$30</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.06%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Eldorado Memorial Public Library District</b>		
<b>Unit Code:</b>	082/010/10	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$534,200		
<b>Equalized Assessed Valuation:</b>	\$5,150,000		
<b>Population:</b>	5,200		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$148,995		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$413,166	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$79	\$82	\$50
Revenue Collected During FY 18:	\$288,727	\$248,133	\$178,192
Expenditures During FY 18:	\$295,526	\$234,417	\$166,135
Per Capita Revenue:	\$56	\$64	\$46
Per Capita Expenditures:	\$57	\$60	\$42
Revenues over (under) Expenditures:	-\$6,799	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	137.51%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$406,367	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$78	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$406,367	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Elkhart Public Library District		
<b>Unit Code:</b>	054/005/10	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$55,591		
<b>Equalized Assessed Valuation:</b>	\$40,128,288		
<b>Population:</b>	704		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$26,602		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,340	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$47	\$82	\$50
Revenue Collected During FY 18:	\$60,637	\$248,133	\$178,192
Expenditures During FY 18:	\$49,379	\$234,417	\$166,135
Per Capita Revenue:	\$86	\$64	\$46
Per Capita Expenditures:	\$70	\$60	\$42
Revenues over (under) Expenditures:	\$11,258	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	90.32%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$44,598	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$63	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Ella Johnson Public Library District

**Unit Code:** 045/005/10      **County:** Kane

**Fiscal Year End:** 6/30/2018

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,985,000

**Equalized Assessed Valuation:** \$653,588,080

**Population:** 17,500

**Employees:**

**Full Time:** 6

**Part Time:** 6

**Salaries Paid:** \$331,356

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,395,288	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$80	\$113	\$82
Revenue Collected During FY 18:	\$946,749	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$795,495	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$54	\$133	\$101
Per Capita Expenditures:	\$45	\$124	\$89
Revenues over (under) Expenditures:	\$151,254	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	194.41%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,546,542	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$88	\$111	\$84

##### 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:	\$43,540	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,503,002	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Erie Public Library District		
<b>Unit Code:</b>	098/010/10	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$143,400		
<b>Equalized Assessed Valuation:</b>	\$52,993,506		
<b>Population:</b>	3,344		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$70,684		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,750	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$34	\$82	\$50
Revenue Collected During FY 18:	\$135,138	\$248,133	\$178,192
Expenditures During FY 18:	\$135,457	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	-\$319	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	83.00%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$112,431	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$34	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$112,432	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Eureka Public Library District		
<b>Unit Code:</b>	102/005/10	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$935,300		
<b>Equalized Assessed Valuation:</b>	\$115,472,706		
<b>Population:</b>	6,618		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$261,312		

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>\$686,808</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$104</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$646,183</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$502,418</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$98</b>	\$64	\$46
Per Capita Expenditures:	<b>\$76</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$143,765</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>160.34%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$805,573</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$122</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$692,416</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$159,523</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Evans Public Library District		
<b>Unit Code:</b>	026/005/10	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$508,600		
<b>Equalized Assessed Valuation:</b>	\$115,964,753		
<b>Population:</b>	11,481		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		5	
<b>Salaries Paid:</b>	\$241,485		

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>\$1,163,533</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$550,677</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$487,820</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$48</b>	\$64	\$46
Per Capita Expenditures:	<b>\$42</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$62,857</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>251.40%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$1,226,390</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$107</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$417,489</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$808,901</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Farmersville-Waggoner Public Library District</b>		
<b>Unit Code:</b>	068/001/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$200,250		
<b>Equalized Assessed Valuation:</b>	\$34,512,500		
<b>Population:</b>	1,651		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$43,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,421	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$74	\$82	\$50
Revenue Collected During FY 18:	\$102,229	\$248,133	\$178,192
Expenditures During FY 18:	\$85,679	\$234,417	\$166,135
Per Capita Revenue:	\$62	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	\$16,550	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	161.03%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$137,971	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$84	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$121,421	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Farmington Public Library District		
<b>Unit Code:</b>	029/015/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$372,400		
<b>Equalized Assessed Valuation:</b>	\$123,098,900		
<b>Population:</b>	7,267		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$130,824		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$449,337	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$62	\$82	\$50
Revenue Collected During FY 18:	\$312,891	\$248,133	\$178,192
Expenditures During FY 18:	\$250,223	\$234,417	\$166,135
Per Capita Revenue:	\$43	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$62,668	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	204.62%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$512,005	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$70	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$301,236	\$86,265	\$
Total Unrestricted Net Assets:	\$230,634	\$149,248	\$1

# 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>\$630,000</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$87</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Flagg-Rochelle Public Library District</b>		
<b>Unit Code:</b>	071/015/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$834,352		
<b>Equalized Assessed Valuation:</b>	\$268,307,828		
<b>Population:</b>	9,309		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$227,163	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,782	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$26	\$82	\$50
Revenue Collected During FY 18:	\$512,018	\$248,133	\$178,192
Expenditures During FY 18:	\$536,600	\$234,417	\$166,135
Per Capita Revenue:	\$55	\$64	\$46
Per Capita Expenditures:	\$58	\$60	\$42
Revenues over (under) Expenditures:	-\$24,582	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.29%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$216,200	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$23	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,315	\$86,265	\$
Total Unrestricted Net Assets:	\$153,180	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Flanagan Public Library District		
<b>Unit Code:</b>	053/075/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$109,750		
<b>Equalized Assessed Valuation:</b>	\$41,445,033		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$31,585		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,397	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$33	\$82	\$50
Revenue Collected During FY 18:	\$114,259	\$248,133	\$178,192
Expenditures During FY 18:	\$100,155	\$234,417	\$166,135
Per Capita Revenue:	\$71	\$64	\$46
Per Capita Expenditures:	\$63	\$60	\$42
Revenues over (under) Expenditures:	\$14,104	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	67.40%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$67,501	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$42	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$67,500	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$105,246</b>	\$141,627	\$
Per Capita Debt:	<b>\$66</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Flossmoor Public Library District		
<b>Unit Code:</b>	016/111/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,408,075		
<b>Equalized Assessed Valuation:</b>	\$242,753,750		
<b>Population:</b>	9,464		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$700,831		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,830,061	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$193	\$113	\$82
Revenue Collected During FY 18:	\$1,341,798	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,334,917	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$142	\$133	\$101
Per Capita Expenditures:	\$141	\$124	\$89
Revenues over (under) Expenditures:	\$6,881	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	137.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,836,942	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$194	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,488,357	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fondulac Public Library District		
<b>Unit Code:</b>	090/020/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,226,235		
<b>Equalized Assessed Valuation:</b>	\$417,314,105		
<b>Population:</b>	22,754		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$750,896	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,763,130	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$121	\$113	\$82
Revenue Collected During FY 18:	\$2,124,125	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,904,097	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$93	\$133	\$101
Per Capita Expenditures:	\$84	\$124	\$89
Revenues over (under) Expenditures:	\$220,028	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	156.67%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,983,158	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$131	\$111	\$84

##### 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:	\$35,931	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,624,184	\$2,804,634	\$1,497,688

# 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>\$4,240,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$186</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>1.02%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$49,450	\$248,133	\$178,192
Expenditures During FY 18:	\$49,448	\$234,417	\$166,135
Per Capita Revenue:	\$18	\$64	\$46
Per Capita Expenditures:	\$18	\$60	\$42
Revenues over (under) Expenditures:	\$2	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	0.01%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$4	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Forrest Public Library District		
<b>Unit Code:</b>	053/010/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$302,735		
<b>Equalized Assessed Valuation:</b>	\$45,809,892		
<b>Population:</b>	2,165		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$54,085		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,195	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$138	\$82	\$50
Revenue Collected During FY 18:	\$151,524	\$248,133	\$178,192
Expenditures During FY 18:	\$146,730	\$234,417	\$166,135
Per Capita Revenue:	\$70	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	\$4,794	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	207.18%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$303,989	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$140	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$303,989	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fossil Ridge Public Library District		
<b>Unit Code:</b>	099/005/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$992,402		
<b>Equalized Assessed Valuation:</b>	\$707,591,335		
<b>Population:</b>	14,803		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		11	
<b>Salaries Paid:</b>		\$365,141	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$430,132	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$29	\$113	\$82
Revenue Collected During FY 18:	\$889,596	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$894,975	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$60	\$133	\$101
Per Capita Expenditures:	\$60	\$124	\$89
Revenues over (under) Expenditures:	-\$5,379	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	47.46%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$424,753	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$29	\$111	\$84

##### 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:	\$97,487	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$83,871	\$2,804,634	\$1,497,688

# 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>\$1,455,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$98</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.21%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>-\$126</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	<b>\$31</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>-\$31</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>-\$157</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fountaindale Public Library District		
<b>Unit Code:</b>	099/010/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,224,559		
<b>Equalized Assessed Valuation:</b>	\$1,996,917,091		
<b>Population:</b>	67,683		
<b>Employees:</b>			
<b>Full Time:</b>		57	
<b>Part Time:</b>		55	
<b>Salaries Paid:</b>		\$3,585,864	

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>\$10,208,489</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$151</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$8,678,075</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$7,445,546</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$128</b>	\$133	\$101
Per Capita Expenditures:	<b>\$110</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$1,232,529</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>140.57%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$10,466,018</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$155</b>	\$111	\$84

##### 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>\$16,771,467</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$6,731,742</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$32,130,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$475</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Four Star Public Library District		
<b>Unit Code:</b>	001/030/10	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$167,150		
<b>Equalized Assessed Valuation:</b>	\$74,207,115		
<b>Population:</b>	4,115		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$64,618		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,936	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$28	\$82	\$50
Revenue Collected During FY 18:	\$145,409	\$248,133	\$178,192
Expenditures During FY 18:	\$125,021	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$30	\$60	\$42
Revenues over (under) Expenditures:	\$20,388	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	109.84%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$137,324	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$33	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$204	\$17,532	\$
Total Unreserved Funds:	\$137,120	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fox Lake Public Library District		
<b>Unit Code:</b>	049/004/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,851,806		
<b>Equalized Assessed Valuation:</b>	\$582,795,264		
<b>Population:</b>	25,284		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$761,301	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,153,946	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$85	\$113	\$82
Revenue Collected During FY 18:	\$1,474,542	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,940,509	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$58	\$133	\$101
Per Capita Expenditures:	\$77	\$124	\$89
Revenues over (under) Expenditures:	-\$465,967	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	86.99%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,687,979	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$67	\$111	\$84

##### 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:	\$970,583	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,748,804	\$2,804,634	\$1,497,688

# 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>\$11,150,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$441</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>1.91%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Fox River Grove Public Library District</b>		
<b>Unit Code:</b>	063/020/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$917,923		
<b>Equalized Assessed Valuation:</b>	\$95,829,093		
<b>Population:</b>	4,854		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$231,297		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$869,728</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$486,174</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$479,737</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$100</b>	\$64	\$46
Per Capita Expenditures:	<b>\$99</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$6,437</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>182.63%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$876,165</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$181</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$84,390</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$791,615</b>	\$149,248	\$1

# 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>\$40,000</b>	\$141,627	\$
Per Capita Debt:	<b>\$8</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.04%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Fox River Valley Public Library District		
<b>Unit Code:</b>	045/015/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,208,716		
<b>Equalized Assessed Valuation:</b>	\$1,648,284,375		
<b>Population:</b>	69,338		
<b>Employees:</b>			
	<b>Full Time:</b>	22	
	<b>Part Time:</b>	36	
	<b>Salaries Paid:</b>	\$1,555,931	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,818,364	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$26	\$113	\$82
Revenue Collected During FY 18:	\$3,416,639	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,844,758	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$49	\$133	\$101
Per Capita Expenditures:	\$41	\$124	\$89
Revenues over (under) Expenditures:	\$571,881	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	62.43%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,776,047	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$26	\$111	\$84

##### 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:	\$500,644	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,458,421	\$2,804,634	\$1,497,688

# 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>\$57,732</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$1</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Frankfort Public Library District		
<b>Unit Code:</b>	099/020/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,709,300		
<b>Equalized Assessed Valuation:</b>	\$1,136,550,910		
<b>Population:</b>	30,484		
<b>Employees:</b>			
<b>Full Time:</b>		19	
<b>Part Time:</b>		22	
<b>Salaries Paid:</b>		\$1,250,503	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$774,725	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$25	\$113	\$82
Revenue Collected During FY 18:	\$2,272,272	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,363,967	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$75	\$133	\$101
Per Capita Expenditures:	\$78	\$124	\$89
Revenues over (under) Expenditures:	-\$91,695	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	28.89%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$683,030	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$22	\$111	\$84

##### 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:	\$177,959	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$902,658	\$2,804,634	\$1,497,688

# 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>\$2,423,053</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$79</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Franklin Park Public Library District</b>		
<b>Unit Code:</b>	016/037/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,943,291		
<b>Equalized Assessed Valuation:</b>	\$670,941,291		
<b>Population:</b>	18,333		
<b>Employees:</b>			
<b>Full Time:</b>		17	
<b>Part Time:</b>		16	
<b>Salaries Paid:</b>		\$813,799	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,479,272	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$135	\$113	\$82
Revenue Collected During FY 18:	\$1,832,051	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,676,151	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$100	\$133	\$101
Per Capita Expenditures:	\$91	\$124	\$89
Revenues over (under) Expenditures:	\$155,900	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	157.22%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,635,172	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$144	\$111	\$84

##### 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:	\$921,273	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,435,296	\$2,804,634	\$1,497,688

# 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>\$78,318</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$4</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Freeburg Area Public Library District</b>		
<b>Unit Code:</b>	088/020/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$245,715		
<b>Equalized Assessed Valuation:</b>	\$131,652,239		
<b>Population:</b>	6,102		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$101,022		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$398,062	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$65	\$82	\$50
Revenue Collected During FY 18:	\$294,311	\$248,133	\$178,192
Expenditures During FY 18:	\$250,059	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	\$44,252	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	176.88%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$442,314	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$72	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$433,166	\$86,265	\$
Total Unrestricted Net Assets:	\$9,148	\$149,248	\$1

# 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>\$367,818</b>	\$141,627	\$
Per Capita Debt:	<b>\$60</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Fremont Public Library District</b>		
<b>Unit Code:</b>	049/005/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,925,490		
<b>Equalized Assessed Valuation:</b>	\$1,169,803,588		
<b>Population:</b>	37,499		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	37		
<b>Salaries Paid:</b>	\$1,911,071		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,415,355	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$38	\$113	\$82
Revenue Collected During FY 18:	\$4,310,658	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,822,589	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$115	\$133	\$101
Per Capita Expenditures:	\$102	\$124	\$89
Revenues over (under) Expenditures:	\$488,069	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	39.98%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,528,424	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$41	\$111	\$84

##### 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:	\$5,837	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,852,787	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Gail Borden Public Library District		
<b>Unit Code:</b>	045/010/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,320,320		
<b>Equalized Assessed Valuation:</b>	\$3,034,940,283		
<b>Population:</b>	144,597		
<b>Employees:</b>			
<b>Full Time:</b>		76	
<b>Part Time:</b>		141	
<b>Salaries Paid:</b>		\$6,489,926	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,556,147	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$59	\$113	\$82
Revenue Collected During FY 18:	\$12,843,327	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$12,680,655	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$89	\$133	\$101
Per Capita Expenditures:	\$88	\$124	\$89
Revenues over (under) Expenditures:	\$162,672	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	68.76%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$8,718,819	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$60	\$111	\$84

##### 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:	\$1,464,331	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$10,790,422	\$2,804,634	\$1,497,688

# 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>\$10,396,019</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$72</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Galatia Public Library District		
<b>Unit Code:</b>	082/020/10	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$180,600		
<b>Equalized Assessed Valuation:</b>	\$39,278,263		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$37,828		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$852,591	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$388	\$82	\$50
Revenue Collected During FY 18:	\$155,435	\$248,133	\$178,192
Expenditures During FY 18:	\$89,886	\$234,417	\$166,135
Per Capita Revenue:	\$71	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	\$65,549	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1021.45%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$918,140	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$417	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$749	\$86,265	\$
Total Unrestricted Net Assets:	\$724,166	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Galena Public Library District</b>		
<b>Unit Code:</b>	043/005/10	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$452,700		
<b>Equalized Assessed Valuation:</b>	\$148,314,828		
<b>Population:</b>	4,300		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$178,511		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$597,716	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$139	\$82	\$50
Revenue Collected During FY 18:	\$378,523	\$248,133	\$178,192
Expenditures During FY 18:	\$342,517	\$234,417	\$166,135
Per Capita Revenue:	\$88	\$64	\$46
Per Capita Expenditures:	\$80	\$60	\$42
Revenues over (under) Expenditures:	\$36,006	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	185.02%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$633,722	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$147	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,515	\$86,265	\$
Total Unrestricted Net Assets:	\$465,454	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Galva Public Library District		
<b>Unit Code:</b>	037/007/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$415,450		
<b>Equalized Assessed Valuation:</b>	\$73,465,933		
<b>Population:</b>	3,887		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$147,462		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,278	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$70	\$82	\$50
Revenue Collected During FY 18:	\$392,075	\$248,133	\$178,192
Expenditures During FY 18:	\$342,486	\$234,417	\$166,135
Per Capita Revenue:	\$101	\$64	\$46
Per Capita Expenditures:	\$88	\$60	\$42
Revenues over (under) Expenditures:	\$49,589	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	94.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$322,867	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$83	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$322,867	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Geneseo Public Library District</b>		
<b>Unit Code:</b>	037/008/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$900,500		
<b>Equalized Assessed Valuation:</b>	\$302,640,331		
<b>Population:</b>	14,633		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$255,915		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,109,874	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$76	\$82	\$50
Revenue Collected During FY 18:	\$666,542	\$248,133	\$178,192
Expenditures During FY 18:	\$551,630	\$234,417	\$166,135
Per Capita Revenue:	\$46	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$114,912	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	222.03%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,224,786	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$84	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$580,454	\$86,265	\$
Total Unrestricted Net Assets:	\$644,332	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Geneva Public Library District		
<b>Unit Code:</b>	045/020/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,695,000		
<b>Equalized Assessed Valuation:</b>	\$1,471,458,290		
<b>Population:</b>	30,505		
<b>Employees:</b>			
<b>Full Time:</b>		25	
<b>Part Time:</b>		40	
<b>Salaries Paid:</b>		\$2,070,815	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,896,795	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$95	\$113	\$82
Revenue Collected During FY 18:	\$5,498,420	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,170,904	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$180	\$133	\$101
Per Capita Expenditures:	\$137	\$124	\$89
Revenues over (under) Expenditures:	\$1,327,516	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	69.36%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,893,112	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$95	\$111	\$84

##### 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:	\$206,843	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,279,873	\$2,804,634	\$1,497,688

# 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>\$11,109,488</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$364</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.64%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Genoa Public Library District</b>		
<b>Unit Code:</b>	019/020/10	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$465,096		
<b>Equalized Assessed Valuation:</b>	\$78,059,759		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$126,937		

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>\$2,708,097</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$602</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$268,118</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$350,460</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$60</b>	\$64	\$46
Per Capita Expenditures:	<b>\$78</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>-\$82,342</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>728.95%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$2,554,661</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$568</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$276,272</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Germantown Public Library District		
<b>Unit Code:</b>	014/010/10	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$76,270		
<b>Equalized Assessed Valuation:</b>	\$37,872,980		
<b>Population:</b>	1,900		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$32,792		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$581,769	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$306	\$82	\$50
Revenue Collected During FY 18:	\$70,406	\$248,133	\$178,192
Expenditures During FY 18:	\$73,709	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$39	\$60	\$42
Revenues over (under) Expenditures:	-\$3,303	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	784.80%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$578,466	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$304	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$578,466	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Gilman Area Public Library District</b>		
<b>Unit Code:</b>	038/005/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$285,700		
<b>Equalized Assessed Valuation:</b>	\$54,820,086		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$97,118		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$136,827	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$18	\$82	\$50
Revenue Collected During FY 18:	\$198,566	\$248,133	\$178,192
Expenditures During FY 18:	\$191,917	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$26	\$60	\$42
Revenues over (under) Expenditures:	\$6,649	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.76%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$143,476	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$19	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$143,476	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$60,840</b>	\$141,627	\$
Per Capita Debt:	<b>\$8</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Glen Carbon Centennial Public Library District</b>		
<b>Unit Code:</b>	057/040/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$796,400		
<b>Equalized Assessed Valuation:</b>	\$358,965,881		
<b>Population:</b>	12,985		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$266,991	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$584,273	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$45	\$82	\$50
Revenue Collected During FY 18:	\$746,996	\$248,133	\$178,192
Expenditures During FY 18:	\$601,998	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$46	\$60	\$42
Revenues over (under) Expenditures:	\$144,998	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	121.14%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$729,271	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$56	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,653	\$86,265	\$
Total Unrestricted Net Assets:	\$451,488	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Glen Ellyn Public Library District		
<b>Unit Code:</b>	022/050/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,501,800		
<b>Equalized Assessed Valuation:</b>	\$1,417,555.824		
<b>Population:</b>	27,928		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	53		
<b>Salaries Paid:</b>	\$1,906,934		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,443,738	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$88	\$113	\$82
Revenue Collected During FY 18:	\$4,598,728	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,719,316	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$165	\$133	\$101
Per Capita Expenditures:	\$133	\$124	\$89
Revenues over (under) Expenditures:	\$879,412	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	70.53%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,623,150	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$94	\$111	\$84

##### 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:	\$1,095,082	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,708,078	\$2,804,634	\$1,497,688

# 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>\$935,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$33</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Glenside Public Library District		
<b>Unit Code:</b>	022/015/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,647,888		
<b>Equalized Assessed Valuation:</b>	\$666,572,389		
<b>Population:</b>	36,000		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$1,608,824		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$458,752	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$13	\$113	\$82
Revenue Collected During FY 18:	\$3,906,749	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,545,300	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$109	\$133	\$101
Per Capita Expenditures:	\$98	\$124	\$89
Revenues over (under) Expenditures:	\$361,449	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	23.13%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$820,201	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$23	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167,569	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,020,261	\$2,804,634	\$1,497,688

# 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>\$2,989,859</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$83</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Glenwood-Lynwood Public Library District</b>		
<b>Unit Code:</b>	016/038/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,600,971		
<b>Equalized Assessed Valuation:</b>	\$254,445,603		
<b>Population:</b>	18,159		
<b>Employees:</b>			
<b>Full Time:</b>		20	
<b>Part Time:</b>		8	
<b>Salaries Paid:</b>		\$697,358	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$3,811,405</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$210</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$1,620,276</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$1,376,201</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$89</b>	\$133	\$101
Per Capita Expenditures:	<b>\$76</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$244,075</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>294.69%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$4,055,480</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$223</b>	\$111	\$84

##### 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>\$397,054</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$2,367,044</b>	\$2,804,634	\$1,497,688

# 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>\$4,525,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$249</b>	\$62	\$14
General Obligation Debt over EAV:	<b>1.78%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Golden Prairie Public Library District</b>		
<b>Unit Code:</b>	064/040/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$435,865		
<b>Equalized Assessed Valuation:</b>	\$277,498,641		
<b>Population:</b>	8,361		
<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:	\$140,539	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$453,415	\$248,133	\$178,192
Expenditures During FY 18:	\$449,108	\$234,417	\$166,135
Per Capita Revenue:	\$54	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$4,307	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	32.25%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$144,846	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$150,569	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,649	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$217	\$82	\$50
Revenue Collected During FY 18:	\$105,227	\$248,133	\$178,192
Expenditures During FY 18:	\$78,594	\$234,417	\$166,135
Per Capita Revenue:	\$236	\$64	\$46
Per Capita Expenditures:	\$176	\$60	\$42
Revenues over (under) Expenditures:	\$26,633	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	156.86%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$123,282	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$276	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,790	\$86,265	\$
Total Unrestricted Net Assets:	\$96,492	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Grand Prairie Of The West Public Library District</b>		
<b>Unit Code:</b>	056/010/10	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$656,098		
<b>Equalized Assessed Valuation:</b>	\$68,094,908		
<b>Population:</b>	5,096		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$62,426		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$248,231	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$49	\$82	\$50
Revenue Collected During FY 18:	\$135,760	\$248,133	\$178,192
Expenditures During FY 18:	\$104,264	\$234,417	\$166,135
Per Capita Revenue:	\$27	\$64	\$46
Per Capita Expenditures:	\$20	\$60	\$42
Revenues over (under) Expenditures:	\$31,496	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	268.29%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$279,727	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$55	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$280,168	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Grande Prairie Public Library District</b>		
<b>Unit Code:</b>	016/032/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,290,000		
<b>Equalized Assessed Valuation:</b>	\$322,618,382		
<b>Population:</b>	30,641		
<b>Employees:</b>			
<b>Full Time:</b>		11	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$684,466	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$941,645	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$31	\$113	\$82
Revenue Collected During FY 18:	\$1,482,541	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,471,267	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$48	\$133	\$101
Per Capita Expenditures:	\$48	\$124	\$89
Revenues over (under) Expenditures:	\$11,274	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	64.77%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$952,919	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$31	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$618,616	\$2,804,634	\$1,497,688

# 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>\$576,975</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$19</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Graves-Hume Public Library District</b>		
<b>Unit Code:</b>	050/005/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$330,678		
<b>Equalized Assessed Valuation:</b>	\$73,233,987		
<b>Population:</b>	7,372		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$147,705		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$899,374	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$122	\$82	\$50
Revenue Collected During FY 18:	\$279,354	\$248,133	\$178,192
Expenditures During FY 18:	\$259,299	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$20,055	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	355.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$920,778	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$125	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$173,346	\$86,265	\$
Total Unrestricted Net Assets:	\$747,432	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Grayslake Public Library District		
<b>Unit Code:</b>	049/010/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,258,434		
<b>Equalized Assessed Valuation:</b>	\$687,464,480		
<b>Population:</b>	20,957		
<b>Employees:</b>			
<b>Full Time:</b>	59		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$1,552,730		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,080,735	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$195	\$113	\$82
Revenue Collected During FY 18:	\$3,174,301	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,050,403	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$151	\$133	\$101
Per Capita Expenditures:	\$146	\$124	\$89
Revenues over (under) Expenditures:	\$123,898	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	137.84%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,204,633	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$201	\$111	\$84

##### 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:	\$765,120	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$6,278,131	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Greater West Central Public Library District		
<b>Unit Code:</b>	034/010/10	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$161,818		
<b>Equalized Assessed Valuation:</b>	\$775,553,688		
<b>Population:</b>	4,731		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$83,835		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,255	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$11	\$82	\$50
Revenue Collected During FY 18:	\$165,153	\$248,133	\$178,192
Expenditures During FY 18:	\$158,116	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$33	\$60	\$42
Revenues over (under) Expenditures:	\$7,037	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	37.50%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$59,292	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$13	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,607	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Green Hills Public Library District		
<b>Unit Code:</b>	016/040/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,732,097		
<b>Equalized Assessed Valuation:</b>	\$685,726,171		
<b>Population:</b>	31,534		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		22	
<b>Salaries Paid:</b>		\$763,187	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,520,306	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$207	\$113	\$82
Revenue Collected During FY 18:	\$2,815,348	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,454,048	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$89	\$133	\$101
Per Capita Expenditures:	\$110	\$124	\$89
Revenues over (under) Expenditures:	-\$638,700	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	170.28%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$5,881,606	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$187	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,358,772	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,282,849	\$2,804,634	\$1,497,688

# 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>\$2,060,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$65</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Gridley Public Library District		
<b>Unit Code:</b>	064/025/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$181,370		
<b>Equalized Assessed Valuation:</b>	\$51,036,604		
<b>Population:</b>	2,024		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$70,226		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,697	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$81	\$82	\$50
Revenue Collected During FY 18:	\$134,725	\$248,133	\$178,192
Expenditures During FY 18:	\$146,135	\$234,417	\$166,135
Per Capita Revenue:	\$67	\$64	\$46
Per Capita Expenditures:	\$72	\$60	\$42
Revenues over (under) Expenditures:	-\$11,410	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	104.21%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$152,287	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$75	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$159,466	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	H. A. Peine Public Library District		
<b>Unit Code:</b>	090/055/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$131,600		
<b>Equalized Assessed Valuation:</b>	\$34,940,941		
<b>Population:</b>	1,575		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$36,864		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$322,585	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$205	\$82	\$50
Revenue Collected During FY 18:	\$94,675	\$248,133	\$178,192
Expenditures During FY 18:	\$95,119	\$234,417	\$166,135
Per Capita Revenue:	\$60	\$64	\$46
Per Capita Expenditures:	\$60	\$60	\$42
Revenues over (under) Expenditures:	-\$444	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	338.67%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$322,141	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$205	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,000	\$86,265	\$
Total Unrestricted Net Assets:	\$314,141	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Hampton Public Library District</b>		
<b>Unit Code:</b>	081/030/10	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$45,208		
<b>Equalized Assessed Valuation:</b>	\$31,673,790		
<b>Population:</b>	1,836		
<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:	\$18,227	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$10	\$82	\$50
Revenue Collected During FY 18:	\$45,208	\$248,133	\$178,192
Expenditures During FY 18:	\$43,070	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$23	\$60	\$42
Revenues over (under) Expenditures:	\$2,138	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	47.28%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$20,365	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$11	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Harrisburg Public Library District</b>		
<b>Unit Code:</b>	082/015/10	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$400,088		
<b>Equalized Assessed Valuation:</b>	\$135,188,615		
<b>Population:</b>	13,070		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$173,463		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$960,922	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$74	\$82	\$50
Revenue Collected During FY 18:	\$433,274	\$248,133	\$178,192
Expenditures During FY 18:	\$380,838	\$234,417	\$166,135
Per Capita Revenue:	\$33	\$64	\$46
Per Capita Expenditures:	\$29	\$60	\$42
Revenues over (under) Expenditures:	\$52,436	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	266.09%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,013,358	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$78	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$910,675	\$86,265	\$
Total Unrestricted Net Assets:	\$102,683	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Harristown Public Library District		
<b>Unit Code:</b>	055/060/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$56,130		
<b>Equalized Assessed Valuation:</b>	\$37,973,008		
<b>Population:</b>	1,921		
<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:	\$5,983	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$3	\$82	\$50
Revenue Collected During FY 18:	\$46,750	\$248,133	\$178,192
Expenditures During FY 18:	\$50,224	\$234,417	\$166,135
Per Capita Revenue:	\$24	\$64	\$46
Per Capita Expenditures:	\$26	\$60	\$42
Revenues over (under) Expenditures:	-\$3,474	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	5.00%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$2,509	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Harvey Public Library District		
<b>Unit Code:</b>	016/043/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,541,200		
<b>Equalized Assessed Valuation:</b>	\$200,424,108		
<b>Population:</b>	25,282		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>	\$460,619		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$38,591	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	-\$2	\$82	\$50
Revenue Collected During FY 18:	\$699,393	\$248,133	\$178,192
Expenditures During FY 18:	\$884,124	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	-\$184,731	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	-20.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	-\$178,233	\$329,952	\$206,786
Per Capita Ending Fund Balance:	-\$7	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$410,066	\$86,265	\$
Total Unrestricted Net Assets:	-\$477,106	\$149,248	\$1

# 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>\$6,311,786</b>	\$141,627	\$
Per Capita Debt:	<b>\$250</b>	\$28	\$
General Obligation Debt over EAV:	<b>3.15%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Havana Public Library District</b>		
<b>Unit Code:</b>	060/020/10	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$248,733		
<b>Equalized Assessed Valuation:</b>	\$88,542,500		
<b>Population:</b>	6,627		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$101,643		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$215,865	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	-\$33	\$82	\$50
Revenue Collected During FY 18:	\$275,268	\$248,133	\$178,192
Expenditures During FY 18:	\$252,887	\$234,417	\$166,135
Per Capita Revenue:	\$42	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$22,381	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	-76.51%	159.15%	112.94%
Ending Fund Balance for FY 18:	-\$193,484	\$329,952	\$206,786
Per Capita Ending Fund Balance:	-\$29	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	-\$115,129	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Hayner Public Library District		
<b>Unit Code:</b>	057/010/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,901,000		
<b>Equalized Assessed Valuation:</b>	\$686,114,684		
<b>Population:</b>	26,861		
<b>Employees:</b>			
<b>Full Time:</b>		25	
<b>Part Time:</b>		31	
<b>Salaries Paid:</b>		\$1,304,690	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,176,353	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$118	\$113	\$82
Revenue Collected During FY 18:	\$3,264,166	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,913,840	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$122	\$133	\$101
Per Capita Expenditures:	\$108	\$124	\$89
Revenues over (under) Expenditures:	\$350,326	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	121.03%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,526,679	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$131	\$111	\$84

##### 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:	\$1,281,050	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,987,639	\$2,804,634	\$1,497,688

# 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>\$520,930</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$19</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>-\$126</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	<b>\$31</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>-\$31</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>-\$157</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Helen M. Plum Memorial Public Library District</b>		
<b>Unit Code:</b>	022/045/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,779,500		
<b>Equalized Assessed Valuation:</b>	\$1,473,256,011		
<b>Population:</b>	43,745		
<b>Employees:</b>			
<b>Full Time:</b>		27	
<b>Part Time:</b>		29	
<b>Salaries Paid:</b>		\$2,148,934	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,252,346	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$29	\$113	\$82
Revenue Collected During FY 18:	\$7,124,781	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,516,182	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$163	\$133	\$101
Per Capita Expenditures:	\$80	\$124	\$89
Revenues over (under) Expenditures:	\$3,608,599	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	42.27%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,486,403	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$34	\$111	\$84

##### 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:	\$235,916	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$5,428,993	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Henderson Co Public Library District</b>		
<b>Unit Code:</b>	036/010/10	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$408,500		
<b>Equalized Assessed Valuation:</b>	\$16,399,009		
<b>Population:</b>	7,330		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$106,762		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$184,756	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$265,104	\$248,133	\$178,192
Expenditures During FY 18:	\$242,843	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$33	\$60	\$42
Revenues over (under) Expenditures:	\$22,261	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	85.25%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$207,017	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$28	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,205	\$86,265	\$
Total Unrestricted Net Assets:	\$162,812	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Heyworth Public Library District		
<b>Unit Code:</b>	064/030/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$339,834		
<b>Equalized Assessed Valuation:</b>	\$96,723,792		
<b>Population:</b>	5,506		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$98,588		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$281,079	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$51	\$82	\$50
Revenue Collected During FY 18:	\$194,107	\$248,133	\$178,192
Expenditures During FY 18:	\$177,127	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	\$16,980	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	168.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$298,056	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$54	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,237	\$86,265	\$
Total Unrestricted Net Assets:	\$165,819	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Hinckley Public Library District</b>		
<b>Unit Code:</b>	019/030/10	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$644,225		
<b>Equalized Assessed Valuation:</b>	\$76,759,753		
<b>Population:</b>	2,802		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$108,198		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$255,234	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$91	\$82	\$50
Revenue Collected During FY 18:	\$209,799	\$248,133	\$178,192
Expenditures During FY 18:	\$202,479	\$234,417	\$166,135
Per Capita Revenue:	\$75	\$64	\$46
Per Capita Expenditures:	\$72	\$60	\$42
Revenues over (under) Expenditures:	\$7,320	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	126.61%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$256,362	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$91	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$182,020	\$86,265	\$
Total Unrestricted Net Assets:	\$74,342	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Hinsdale Public Library District		
<b>Unit Code:</b>	022/070/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,761,281		
<b>Equalized Assessed Valuation:</b>	\$1,916,260,875		
<b>Population:</b>	17,705		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		43	
<b>Salaries Paid:</b>		\$1,362,948	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,299,864	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$73	\$113	\$82
Revenue Collected During FY 18:	\$3,123,678	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,643,065	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$176	\$133	\$101
Per Capita Expenditures:	\$149	\$124	\$89
Revenues over (under) Expenditures:	\$480,613	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	52.23%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,380,477	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$78	\$111	\$84

##### 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:	\$1,268,992	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$599,771	\$2,804,634	\$1,497,688

# 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>\$2,237,555</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$126</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Hodgkins Public Library District</b>		
<b>Unit Code:</b>	016/045/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$764,023		
<b>Equalized Assessed Valuation:</b>	\$230,195,570		
<b>Population:</b>	1,871		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		4	
<b>Salaries Paid:</b>	\$218,451		

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>\$655,515</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$350</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$559,098</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$524,849</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$299</b>	\$64	\$46
Per Capita Expenditures:	<b>\$281</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$34,249</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>131.42%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$689,764</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$369</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$689,764</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Homer Township Public Library District</b>		
<b>Unit Code:</b>	099/025/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,110,000		
<b>Equalized Assessed Valuation:</b>	\$1,416,018,810		
<b>Population:</b>	39,059		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$879,359		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,445,130	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$88	\$113	\$82
Revenue Collected During FY 18:	\$2,403,776	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,926,830	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$62	\$133	\$101
Per Capita Expenditures:	\$49	\$124	\$89
Revenues over (under) Expenditures:	\$476,946	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	203.55%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,922,076	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$100	\$111	\$84

##### 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:	\$418,639	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,482,124	\$2,804,634	\$1,497,688

# 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>\$2,280,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$58</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Homewood Public Library District</b>		
<b>Unit Code:</b>	016/048/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,432,362		
<b>Equalized Assessed Valuation:</b>	\$372,186,168		
<b>Population:</b>	19,323		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$1,212,047		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,482,236	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$77	\$113	\$82
Revenue Collected During FY 18:	\$2,424,317	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,346,542	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$125	\$133	\$101
Per Capita Expenditures:	\$121	\$124	\$89
Revenues over (under) Expenditures:	\$77,775	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	66.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,560,011	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$81	\$111	\$84

##### 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:	\$758,765	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,273,385	\$2,804,634	\$1,497,688

# 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>\$270,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$14</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.07%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Hoopeston Public Library District		
<b>Unit Code:</b>	092/011/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$418,050		
<b>Equalized Assessed Valuation:</b>	\$94,792,770		
<b>Population:</b>	10,532		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$175,200	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,063,436	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$101	\$82	\$50
Revenue Collected During FY 18:	\$401,183	\$248,133	\$178,192
Expenditures During FY 18:	\$359,707	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$41,476	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	307.17%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,104,912	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$105	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$483,368	\$17,532	\$
Total Unreserved Funds:	\$621,544	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Hoopole Public Library District</b>														
<b>Unit Code:</b>	037/010/10	<b>County:</b>	Henry												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$8,964														
<b>Equalized Assessed Valuation:</b>	\$7,316,627														
<b>Population:</b>	334														
<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; text-align: right;">\$</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:	\$5,746	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$9,237	\$248,133	\$178,192
Expenditures During FY 18:	\$14,119	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	-\$4,882	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	6.12%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$864	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$3	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Hope Welty Public Library District		
<b>Unit Code:</b>	074/040/10	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$160,258		
<b>Equalized Assessed Valuation:</b>	\$77,593,049		
<b>Population:</b>	3,624		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$56,997		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200,064	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$55	\$82	\$50
Revenue Collected During FY 18:	\$141,819	\$248,133	\$178,192
Expenditures During FY 18:	\$121,492	\$234,417	\$166,135
Per Capita Revenue:	\$39	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$20,327	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	181.40%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$220,391	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$61	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,336	\$86,265	\$
Total Unrestricted Net Assets:	\$172,055	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Hudson Area Public Library District</b>		
<b>Unit Code:</b>	064/050/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$359,062		
<b>Equalized Assessed Valuation:</b>	\$107,988,516		
<b>Population:</b>	3,741		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$133,973		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$399,436	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$107	\$82	\$50
Revenue Collected During FY 18:	\$281,300	\$248,133	\$178,192
Expenditures During FY 18:	\$318,660	\$234,417	\$166,135
Per Capita Revenue:	\$75	\$64	\$46
Per Capita Expenditures:	\$85	\$60	\$42
Revenues over (under) Expenditures:	-\$37,360	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	113.62%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$362,076	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$97	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$367,100	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Huntley Public Library District		
<b>Unit Code:</b>	063/015/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,504,301		
<b>Equalized Assessed Valuation:</b>	\$1,250,470,583		
<b>Population:</b>	39,223		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$1,517,276		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,464,622	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$63	\$113	\$82
Revenue Collected During FY 18:	\$3,268,957	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,911,475	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$83	\$133	\$101
Per Capita Expenditures:	\$74	\$124	\$89
Revenues over (under) Expenditures:	\$357,482	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	94.53%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,752,105	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$70	\$111	\$84

##### 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:	\$46,816	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,024,686	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Illinois Prairie Public Library District		
<b>Unit Code:</b>	102/010/10	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,110,260		
<b>Equalized Assessed Valuation:</b>	\$512,191,529		
<b>Population:</b>	21,644		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	26	
	<b>Salaries Paid:</b>	\$332,009	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,308,859	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$153	\$113	\$82
Revenue Collected During FY 18:	\$1,377,069	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,006,862	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$64	\$133	\$101
Per Capita Expenditures:	\$47	\$124	\$89
Revenues over (under) Expenditures:	\$370,207	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	365.40%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,679,066	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$170	\$111	\$84

##### 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:	\$1,865,404	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,943,399	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Illioipolis &amp; Niantic Public Library District</b>		
<b>Unit Code:</b>	083/015/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$121,231		
<b>Equalized Assessed Valuation:</b>	\$55,128,880		
<b>Population:</b>	2,400		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$52,114		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,995	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$97	\$82	\$50
Revenue Collected During FY 18:	\$106,579	\$248,133	\$178,192
Expenditures During FY 18:	\$106,447	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$44	\$60	\$42
Revenues over (under) Expenditures:	\$132	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	218.07%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$232,127	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$97	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$232,127	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Indian Prairie Public Library District		
<b>Unit Code:</b>	022/012/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,273,160		
<b>Equalized Assessed Valuation:</b>	\$2,022,681,576		
<b>Population:</b>	42,529		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	80	
	<b>Salaries Paid:</b>	\$2,148,695	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,403,860	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$33	\$113	\$82
Revenue Collected During FY 18:	\$3,758,155	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,656,025	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$88	\$133	\$101
Per Capita Expenditures:	\$86	\$124	\$89
Revenues over (under) Expenditures:	\$102,130	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	41.19%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,505,990	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$35	\$111	\$84

##### 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:	\$13,414	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$326,301	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Indian Trails Public Library District		
<b>Unit Code:</b>	016/050/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,197,262		
<b>Equalized Assessed Valuation:</b>	\$1,059,145,714		
<b>Population:</b>	67,010		
<b>Employees:</b>			
<b>Full Time:</b>		43	
<b>Part Time:</b>		48	
<b>Salaries Paid:</b>		\$3,220,766	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,510,145	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$82	\$113	\$82
Revenue Collected During FY 18:	\$7,641,215	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,912,389	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$114	\$133	\$101
Per Capita Expenditures:	\$103	\$124	\$89
Revenues over (under) Expenditures:	\$728,826	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	90.26%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$6,238,971	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$93	\$111	\$84

##### 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:	\$738,360	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,271,307	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,170,479</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$77</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.46%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>John Mosser Public Library District</b>		
<b>Unit Code:</b>	048/005/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$100,800		
<b>Equalized Assessed Valuation:</b>	\$20,587,592		
<b>Population:</b>	3,319		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$36,818		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,967	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$156	\$82	\$50
Revenue Collected During FY 18:	\$88,197	\$248,133	\$178,192
Expenditures During FY 18:	\$79,628	\$234,417	\$166,135
Per Capita Revenue:	\$27	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$8,569	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	659.99%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$525,536	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$158	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,498	\$86,265	\$
Total Unrestricted Net Assets:	\$519,039	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Johnsburg Public Library District		
<b>Unit Code:</b>	063/025/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$966,500		
<b>Equalized Assessed Valuation:</b>	\$360,481,004		
<b>Population:</b>	12,421		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$307,513		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$195,373	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$16	\$82	\$50
Revenue Collected During FY 18:	\$633,267	\$248,133	\$178,192
Expenditures During FY 18:	\$633,389	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	-\$122	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	30.83%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$195,251	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$16	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,268	\$86,265	\$
Total Unrestricted Net Assets:	\$197,038	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Julia Hull Public Library District		
<b>Unit Code:</b>	071/030/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$242,300		
<b>Equalized Assessed Valuation:</b>	\$154,504,060		
<b>Population:</b>	8,277		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$103,456		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,183	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$28	\$82	\$50
Revenue Collected During FY 18:	\$247,848	\$248,133	\$178,192
Expenditures During FY 18:	\$232,172	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$15,676	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	106.33%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$246,859	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$314,598	\$17,532	\$
Total Unreserved Funds:	\$26,853	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Justice Public Library District		
<b>Unit Code:</b>	016/053/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$719,460		
<b>Equalized Assessed Valuation:</b>	\$167,511,600		
<b>Population:</b>	13,707		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$170,991		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$255,442	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$346,776	\$248,133	\$178,192
Expenditures During FY 18:	\$369,793	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	-\$23,017	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	62.85%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$232,424	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$229,902	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kaneville Public Library District		
<b>Unit Code:</b>	045/025/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$283,976		
<b>Equalized Assessed Valuation:</b>	\$33,817,633		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$49,700		

Blended Component Units
Number Submitted = 1 Library District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$140,400	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$108	\$82	\$50
Revenue Collected During FY 18:	\$96,103	\$248,133	\$178,192
Expenditures During FY 18:	\$77,281	\$234,417	\$166,135
Per Capita Revenue:	\$74	\$64	\$46
Per Capita Expenditures:	\$59	\$60	\$42
Revenues over (under) Expenditures:	\$18,822	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	208.43%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$161,075	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$124	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$64,972	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Kenilworth Public Library District</b>		
<b>Unit Code:</b>	016/052/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$335,250		
<b>Equalized Assessed Valuation:</b>	\$326,399,157		
<b>Population:</b>	2,513		
<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:	\$79,472	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$32	\$82	\$50
Revenue Collected During FY 18:	\$308,743	\$248,133	\$178,192
Expenditures During FY 18:	\$294,517	\$234,417	\$166,135
Per Capita Revenue:	\$123	\$64	\$46
Per Capita Expenditures:	\$117	\$60	\$42
Revenues over (under) Expenditures:	\$14,226	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	31.81%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$93,699	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$37	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$93,699	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kewanee Public Library District		
<b>Unit Code:</b>	037/015/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$983,093		
<b>Equalized Assessed Valuation:</b>	\$122,312,123		
<b>Population:</b>	14,261		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$386,218	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,529,475	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$107	\$113	\$82
Revenue Collected During FY 18:	\$1,330,806	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$914,667	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$93	\$133	\$101
Per Capita Expenditures:	\$64	\$124	\$89
Revenues over (under) Expenditures:	\$416,139	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	217.50%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,989,364	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$139	\$111	\$84

##### 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:	\$1,266,418	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$722,946	\$2,804,634	\$1,497,688

# 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>\$269,125</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$19</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Grange Public Library District		
<b>Unit Code:</b>	016/136/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,947,978		
<b>Equalized Assessed Valuation:</b>	\$745,727,005		
<b>Population:</b>	15,581		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$1,345,238	

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>\$2,762,087</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$177</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$3,127,178</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$2,864,328</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$201</b>	\$133	\$101
Per Capita Expenditures:	<b>\$184</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$262,850</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>105.61%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$3,024,937</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$194</b>	\$111	\$84

##### 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>\$177,270</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$2,224,579</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Grange Park Public Library District		
<b>Unit Code:</b>	016/055/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,943,681		
<b>Equalized Assessed Valuation:</b>	\$399,852,685		
<b>Population:</b>	13,579		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$757,388		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$985,429	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$73	\$113	\$82
Revenue Collected During FY 18:	\$1,825,436	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,534,434	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$134	\$133	\$101
Per Capita Expenditures:	\$113	\$124	\$89
Revenues over (under) Expenditures:	\$291,002	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	58.41%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$896,203	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$66	\$111	\$84

##### 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:	\$30,254	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,210,545	\$2,804,634	\$1,497,688

# 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>\$825,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$61</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>La Harpe Carnegie Public Library District</b>		
<b>Unit Code:</b>	034/008/10	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$71,744		
<b>Equalized Assessed Valuation:</b>	\$35,056,992		
<b>Population:</b>	2,026		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$29,214		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,069	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$47	\$82	\$50
Revenue Collected During FY 18:	\$71,179	\$248,133	\$178,192
Expenditures During FY 18:	\$60,074	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$30	\$60	\$42
Revenues over (under) Expenditures:	\$11,105	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	178.40%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$107,174	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$53	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$107,739	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>La Moille-Clarion Public Library District</b>		
<b>Unit Code:</b>	006/005/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,500		
<b>Equalized Assessed Valuation:</b>	\$43,821,165		
<b>Population:</b>	1,825		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$26,441		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,750	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$56	\$82	\$50
Revenue Collected During FY 18:	\$82,325	\$248,133	\$178,192
Expenditures During FY 18:	\$62,273	\$234,417	\$166,135
Per Capita Revenue:	\$45	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$20,052	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	197.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$122,802	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$67	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$122,802	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ladd Public Library District		
<b>Unit Code:</b>	006/003/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$39,717		
<b>Equalized Assessed Valuation:</b>	\$25,775,107		
<b>Population:</b>	1,590		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$14,856		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,533	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$44,079	\$248,133	\$178,192
Expenditures During FY 18:	\$41,435	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$26	\$60	\$42
Revenues over (under) Expenditures:	\$2,644	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	116.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$48,177	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lake Villa Public Library District		
<b>Unit Code:</b>	049/034/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,944,730		
<b>Equalized Assessed Valuation:</b>	\$875,930,408		
<b>Population:</b>	40,276		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		45	
<b>Salaries Paid:</b>		\$1,833,437	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,380,753	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$34	\$113	\$82
Revenue Collected During FY 18:	\$4,945,562	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,159,448	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$123	\$133	\$101
Per Capita Expenditures:	\$78	\$124	\$89
Revenues over (under) Expenditures:	\$1,786,114	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	36.93%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,166,867	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$29	\$111	\$84

##### 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:	\$548,712	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$18,832,881	\$2,804,634	\$1,497,688

# 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>\$6,085,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$151</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.69%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lawrence Public Library District		
<b>Unit Code:</b>	051/030/10	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$621,400		
<b>Equalized Assessed Valuation:</b>	\$126,938,982		
<b>Population:</b>	16,833		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$124,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$357,712	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$21	\$82	\$50
Revenue Collected During FY 18:	\$271,340	\$248,133	\$178,192
Expenditures During FY 18:	\$451,222	\$234,417	\$166,135
Per Capita Revenue:	\$16	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	-\$179,882	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$337,830	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$20	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$338,005	\$149,248	\$1

# 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>\$128,700</b>	\$141,627	\$
Per Capita Debt:	<b>\$8</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.10%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lemont Public Library District		
<b>Unit Code:</b>	016/054/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,670,175		
<b>Equalized Assessed Valuation:</b>	\$757,284,754		
<b>Population:</b>	21,685		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$657,423		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$546,043	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$25	\$113	\$82
Revenue Collected During FY 18:	\$1,416,980	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,258,481	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$65	\$133	\$101
Per Capita Expenditures:	\$58	\$124	\$89
Revenues over (under) Expenditures:	\$158,499	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	46.05%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$579,542	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$27	\$111	\$84

##### 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:	\$346,981	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$170,251	\$2,804,634	\$1,497,688

# 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>\$2,485,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$115</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lena Public Library District		
<b>Unit Code:</b>	089/010/10	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$381,780		
<b>Equalized Assessed Valuation:</b>	\$111,307,430		
<b>Population:</b>	5,184		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$73,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$746,280	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$144	\$82	\$50
Revenue Collected During FY 18:	\$226,046	\$248,133	\$178,192
Expenditures During FY 18:	\$145,403	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$80,643	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	568.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$826,923	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$160	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$183,729	\$86,265	\$
Total Unrestricted Net Assets:	\$643,194	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lewistown-Carnegie Public Library District</b>		
<b>Unit Code:</b>	029/005/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$156,407		
<b>Equalized Assessed Valuation:</b>	\$60,697,756		
<b>Population:</b>	5,413		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$50,688		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,936	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$40	\$82	\$50
Revenue Collected During FY 18:	\$169,180	\$248,133	\$178,192
Expenditures During FY 18:	\$156,254	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$29	\$60	\$42
Revenues over (under) Expenditures:	\$12,926	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	145.83%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$227,862	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$42	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,872	\$17,532	\$
Total Unreserved Funds:	\$94,495	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lexington Public Library District		
<b>Unit Code:</b>	064/010/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$119,807		
<b>Equalized Assessed Valuation:</b>	\$72,292,827		
<b>Population:</b>	2,060		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$54,063		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$139,507	\$248,133	\$178,192
Expenditures During FY 18:	\$119,807	\$234,417	\$166,135
Per Capita Revenue:	\$68	\$64	\$46
Per Capita Expenditures:	\$58	\$60	\$42
Revenues over (under) Expenditures:	\$19,700	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	16.44%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$19,700	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$239,000	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lillie M. Evans Public Library District</b>		
<b>Unit Code:</b>	072/025/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$389,810		
<b>Equalized Assessed Valuation:</b>	\$103,701,245		
<b>Population:</b>	4,007		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$146,097	

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>\$688,553</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$172</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$394,323</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$329,903</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$98</b>	\$64	\$46
Per Capita Expenditures:	<b>\$82</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$64,420</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>228.24%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$752,973</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$188</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$339,224</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>-\$99,810</b>	\$149,248	\$1

# 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>\$868,009</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$217</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Limestone Township Public Library District</b>		
<b>Unit Code:</b>	046/040/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$301,050		
<b>Equalized Assessed Valuation:</b>	\$117,958,283		
<b>Population:</b>	5,035		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$114,030		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,558	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$231,810	\$248,133	\$178,192
Expenditures During FY 18:	\$225,146	\$234,417	\$166,135
Per Capita Revenue:	\$46	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	\$6,664	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	44.96%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$101,222	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$20	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$101,222	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lincoln Public Library District		
<b>Unit Code:</b>	054/020/10	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$661,701		
<b>Equalized Assessed Valuation:</b>	\$153,655,960		
<b>Population:</b>	13,816		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$330,036		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$209,586	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$15	\$82	\$50
Revenue Collected During FY 18:	\$695,429	\$248,133	\$178,192
Expenditures During FY 18:	\$714,607	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	-\$19,178	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	26.65%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$190,408	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$14	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$190,128	\$17,532	\$
Total Unreserved Funds:	\$280	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lincolnwood Public Library District		
<b>Unit Code:</b>	016/056/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,082,823		
<b>Equalized Assessed Valuation:</b>	\$669,854,082		
<b>Population:</b>	12,590		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$1,121,841	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,976,671	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$157	\$113	\$82
Revenue Collected During FY 18:	\$2,621,551	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,295,960	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$208	\$133	\$101
Per Capita Expenditures:	\$182	\$124	\$89
Revenues over (under) Expenditures:	\$325,591	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	93.74%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,152,261	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$171	\$111	\$84

##### 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:	\$176,793	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,063,199	\$2,804,634	\$1,497,688

# 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>\$2,185,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$174</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lisle Public Library District		
<b>Unit Code:</b>	022/020/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,582,502		
<b>Equalized Assessed Valuation:</b>	\$1,207,428,945		
<b>Population:</b>	28,504		
<b>Employees:</b>			
<b>Full Time:</b>		32	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$2,153,089	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,492,766	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$158	\$113	\$82
Revenue Collected During FY 18:	\$5,082,610	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,215,962	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$178	\$133	\$101
Per Capita Expenditures:	\$148	\$124	\$89
Revenues over (under) Expenditures:	\$866,648	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	118.83%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$5,010,035	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$176	\$111	\$84

##### 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:	\$557,691	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$11,909,232	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Litchfield Public Library District		
<b>Unit Code:</b>	068/025/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$265,303		
<b>Equalized Assessed Valuation:</b>	\$129,567,915		
<b>Population:</b>	8,992		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$107,444		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$735,465	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$82	\$82	\$50
Revenue Collected During FY 18:	\$575,698	\$248,133	\$178,192
Expenditures During FY 18:	\$347,475	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$39	\$60	\$42
Revenues over (under) Expenditures:	\$228,223	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	277.34%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$963,688	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$107	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,295	\$17,532	\$
Total Unreserved Funds:	\$145,791	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$1,326,395</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$148</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lostant Public Library District		
<b>Unit Code:</b>	050/010/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$29,000		
<b>Equalized Assessed Valuation:</b>	\$28,812,060		
<b>Population:</b>	912		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$13,886		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,557	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$104	\$82	\$50
Revenue Collected During FY 18:	\$32,207	\$248,133	\$178,192
Expenditures During FY 18:	\$25,242	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$6,965	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	402.19%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$101,522	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$111	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lovington Public Library District		
<b>Unit Code:</b>	070/040/10	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$101,945		
<b>Equalized Assessed Valuation:</b>	\$40,209,874		
<b>Population:</b>	1,843		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$36,483		

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>\$110,000</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$97,825</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$73,709</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$53</b>	\$64	\$46
Per Capita Expenditures:	<b>\$40</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$24,116</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>181.95%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$134,116</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$73</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,554</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$105,562</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Mackinaw Public Library District		
<b>Unit Code:</b>	090/030/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$236,300		
<b>Equalized Assessed Valuation:</b>	\$92,530,761		
<b>Population:</b>	4,454		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$63,293		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$551,686	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$124	\$82	\$50
Revenue Collected During FY 18:	\$191,662	\$248,133	\$178,192
Expenditures During FY 18:	\$167,332	\$234,417	\$166,135
Per Capita Revenue:	\$43	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$24,330	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	344.24%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$576,016	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$129	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,426	\$86,265	\$
Total Unrestricted Net Assets:	\$319,557	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Macomb Public Public Library District		
<b>Unit Code:</b>	062/040/10	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$774,224		
<b>Equalized Assessed Valuation:</b>	\$180,569,795		
<b>Population:</b>	21,516		
<b>Employees:</b>			
	<b>Full Time:</b>	5	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$206,372	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$758,309	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$35	\$82	\$50
Revenue Collected During FY 18:	\$751,404	\$248,133	\$178,192
Expenditures During FY 18:	\$401,987	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$19	\$60	\$42
Revenues over (under) Expenditures:	\$349,417	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	275.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,107,726	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$51	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$536,988	\$86,265	\$
Total Unrestricted Net Assets:	\$570,739	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mahomet Public Library District</b>		
<b>Unit Code:</b>	010/015/10	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,127,500		
<b>Equalized Assessed Valuation:</b>	\$273,699,614		
<b>Population:</b>	13,765		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$319,512		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,319,243	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$96	\$82	\$50
Revenue Collected During FY 18:	\$708,726	\$248,133	\$178,192
Expenditures During FY 18:	\$659,050	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$49,676	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	207.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,368,919	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$99	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$344,059	\$86,265	\$
Total Unrestricted Net Assets:	\$1,175,977	\$149,248	\$1

# 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>\$2,494,087</b>	\$141,627	\$
Per Capita Debt:	<b>\$181</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Manhattan Public Library District		
<b>Unit Code:</b>	099/027/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,185,000		
<b>Equalized Assessed Valuation:</b>	\$387,793,826		
<b>Population:</b>	7,776		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$317,758		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$730,374	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$94	\$113	\$82
Revenue Collected During FY 18:	\$876,361	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$666,209	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$113	\$133	\$101
Per Capita Expenditures:	\$86	\$124	\$89
Revenues over (under) Expenditures:	\$210,152	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	141.18%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$940,526	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$121	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,099	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$938,427	\$2,804,634	\$1,497,688

# 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>\$951,333</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$122</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.21%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Manito Public Library District		
<b>Unit Code:</b>	060/035/10	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$235,725		
<b>Equalized Assessed Valuation:</b>	\$92,641,235		
<b>Population:</b>	13,715		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$74,095		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$364,113	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$27	\$82	\$50
Revenue Collected During FY 18:	\$200,950	\$248,133	\$178,192
Expenditures During FY 18:	\$139,678	\$234,417	\$166,135
Per Capita Revenue:	\$15	\$64	\$46
Per Capita Expenditures:	\$10	\$60	\$42
Revenues over (under) Expenditures:	\$61,272	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	304.55%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$425,385	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$31	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,260	\$86,265	\$
Total Unrestricted Net Assets:	\$304,125	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Manteno Public Library District</b>		
<b>Unit Code:</b>	046/010/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$825,700		
<b>Equalized Assessed Valuation:</b>	\$271,767,914		
<b>Population:</b>	12,432		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$208,245		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$191,411	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$15	\$82	\$50
Revenue Collected During FY 18:	\$544,484	\$248,133	\$178,192
Expenditures During FY 18:	\$525,265	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	\$19,219	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$210,630	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,871	\$86,265	\$
Total Unrestricted Net Assets:	\$105,781	\$149,248	\$1

# 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:	\$559,822	\$141,627	\$
Per Capita Debt:	\$45	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Maquon Public Library District</b>		
<b>Unit Code:</b>	048/010/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$96,475		
<b>Equalized Assessed Valuation:</b>	\$43,032,941		
<b>Population:</b>	274		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$22,420		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,953	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$441	\$82	\$50
Revenue Collected During FY 18:	\$51,094	\$248,133	\$178,192
Expenditures During FY 18:	\$60,737	\$234,417	\$166,135
Per Capita Revenue:	\$186	\$64	\$46
Per Capita Expenditures:	\$222	\$60	\$42
Revenues over (under) Expenditures:	-\$9,643	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	183.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$111,310	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$406	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Marengo-Union Public Library District		
<b>Unit Code:</b>	063/028/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$678,187		
<b>Equalized Assessed Valuation:</b>	\$330,537,742		
<b>Population:</b>	13,900		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$279,990	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$464,752	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$33	\$82	\$50
Revenue Collected During FY 18:	\$742,322	\$248,133	\$178,192
Expenditures During FY 18:	\$853,468	\$234,417	\$166,135
Per Capita Revenue:	\$53	\$64	\$46
Per Capita Expenditures:	\$61	\$60	\$42
Revenues over (under) Expenditures:	-\$111,146	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	41.43%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$353,606	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$25	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$88,757	\$86,265	\$
Total Unrestricted Net Assets:	\$320,738	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Maroa Public Library District</b>		
<b>Unit Code:</b>	055/040/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$220,793		
<b>Equalized Assessed Valuation:</b>	\$47,256,626		
<b>Population:</b>	2,902		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$87,105		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$264,519	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$91	\$82	\$50
Revenue Collected During FY 18:	\$119,586	\$248,133	\$178,192
Expenditures During FY 18:	\$194,415	\$234,417	\$166,135
Per Capita Revenue:	\$41	\$64	\$46
Per Capita Expenditures:	\$67	\$60	\$42
Revenues over (under) Expenditures:	-\$74,829	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	97.57%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$189,690	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$65	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,255	\$86,265	\$
Total Unrestricted Net Assets:	\$140,435	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Marrowbone Public Library District		
<b>Unit Code:</b>	070/010/10	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$201,524		
<b>Equalized Assessed Valuation:</b>	\$45,184,727		
<b>Population:</b>	2,261		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$66,583		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$210,104	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$93	\$82	\$50
Revenue Collected During FY 18:	\$162,514	\$248,133	\$178,192
Expenditures During FY 18:	\$142,836	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$63	\$60	\$42
Revenues over (under) Expenditures:	\$19,678	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	160.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$229,782	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$102	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$229,782	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$65,484</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$29</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Marshall Area Public Library District</b>														
<b>Unit Code:</b>	012/050/10	<b>County:</b>	Clark												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$162,265														
<b>Equalized Assessed Valuation:</b>	\$69,056,134														
<b>Population:</b>	4,675														
<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; text-align: right;">\$</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:	\$7,744	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$2	\$82	\$50
Revenue Collected During FY 18:	\$103,062	\$248,133	\$178,192
Expenditures During FY 18:	\$101,292	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$1,770	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	9.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$9,514	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$2	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$9,514	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Martinsville Public Library District		
<b>Unit Code:</b>	012/010/10	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$53,893		
<b>Equalized Assessed Valuation:</b>	\$33,168,030		
<b>Population:</b>	2,401		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$33,068		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$500	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$61,680	\$248,133	\$178,192
Expenditures During FY 18:	\$60,075	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$25	\$60	\$42
Revenues over (under) Expenditures:	\$1,605	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	3.50%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$2,105	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Maryville Community Public Library District		
<b>Unit Code:</b>	057/035/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$342,000		
<b>Equalized Assessed Valuation:</b>	\$241,827,000		
<b>Population:</b>	22,000		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$243,330	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,216,521	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$55	\$82	\$50
Revenue Collected During FY 18:	\$453,452	\$248,133	\$178,192
Expenditures During FY 18:	\$340,207	\$234,417	\$166,135
Per Capita Revenue:	\$21	\$64	\$46
Per Capita Expenditures:	\$15	\$60	\$42
Revenues over (under) Expenditures:	\$113,245	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	390.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,329,766	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$60	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,055	\$86,265	\$
Total Unrestricted Net Assets:	\$1,202,984	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Mason City Public Library District		
<b>Unit Code:</b>	060/010/10	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$176,788		
<b>Equalized Assessed Valuation:</b>	\$60,099,746		
<b>Population:</b>	3,729		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$78,447		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,174	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$176,788	\$248,133	\$178,192
Expenditures During FY 18:	\$169,437	\$234,417	\$166,135
Per Capita Revenue:	\$47	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	\$7,351	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	14.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$24,525	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,436	\$86,265	\$
Total Unrestricted Net Assets:	\$1	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Matteson Area Public Library District</b>		
<b>Unit Code:</b>	016/166/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,064,300		
<b>Equalized Assessed Valuation:</b>	\$418,655,475		
<b>Population:</b>	19,009		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$1,286,872		

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>\$3,871,992</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$204</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$2,387,421</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$2,671,983</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$126</b>	\$133	\$101
Per Capita Expenditures:	<b>\$141</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>-\$284,562</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>134.26%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$3,587,430</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$189</b>	\$111	\$84

##### 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>\$269,174</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$3,649,629</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Maywood Public Library District		
<b>Unit Code:</b>	016/039/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,271,450		
<b>Equalized Assessed Valuation:</b>	\$211,223,642		
<b>Population:</b>	23,640		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$453,191		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,124	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$13	\$113	\$82
Revenue Collected During FY 18:	\$1,303,137	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,264,915	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$55	\$133	\$101
Per Capita Expenditures:	\$54	\$124	\$89
Revenues over (under) Expenditures:	\$38,222	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	27.62%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$349,346	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$15	\$111	\$84

##### 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:	\$1,257,832	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$572,822	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mc Cook Public Library District</b>		
<b>Unit Code:</b>	016/057/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$533,909		
<b>Equalized Assessed Valuation:</b>	\$100,682,868		
<b>Population:</b>	224		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$141,012		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$384,727	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$1,718	\$82	\$50
Revenue Collected During FY 18:	\$561,950	\$248,133	\$178,192
Expenditures During FY 18:	\$483,773	\$234,417	\$166,135
Per Capita Revenue:	\$2,509	\$64	\$46
Per Capita Expenditures:	\$2,160	\$60	\$42
Revenues over (under) Expenditures:	\$78,177	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	95.69%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$462,904	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$2,067	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,539	\$86,265	\$
Total Unrestricted Net Assets:	\$359,365	\$149,248	\$1

# 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>\$715,000</b>	\$141,627	\$
Per Capita Debt:	<b>\$3,192</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Mc Henry Public Library District		
<b>Unit Code:</b>	063/029/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,139,189		
<b>Equalized Assessed Valuation:</b>	\$952,580,097		
<b>Population:</b>	42,023		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$1,718,092		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$354,237	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$8	\$113	\$82
Revenue Collected During FY 18:	\$3,302,591	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,595,376	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$79	\$133	\$101
Per Capita Expenditures:	\$86	\$124	\$89
Revenues over (under) Expenditures:	-\$292,785	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	1.71%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$61,452	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$1	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$633,332	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	M-C River Valley Public Library District		
<b>Unit Code:</b>	069/010/10	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,000,001		
<b>Equalized Assessed Valuation:</b>	\$27,189,379		
<b>Population:</b>	1,974		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$30,084		

Blended Component Units
Number Submitted = 1
M-C River Valley Pubic Library District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,959	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$70	\$82	\$50
Revenue Collected During FY 18:	\$94,589	\$248,133	\$178,192
Expenditures During FY 18:	\$78,433	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$16,156	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	196.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$154,115	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$78	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,243	\$86,265	\$
Total Unrestricted Net Assets:	\$15,872	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Messenger Public Library District		
<b>Unit Code:</b>	045/055/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,930,221		
<b>Equalized Assessed Valuation:</b>	\$504,256,743		
<b>Population:</b>	17,426		
<b>Employees:</b>			
<b>Full Time:</b>		11	
<b>Part Time:</b>		19	
<b>Salaries Paid:</b>		\$764,961	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,537,773	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$88	\$113	\$82
Revenue Collected During FY 18:	\$1,897,547	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,897,766	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$109	\$133	\$101
Per Capita Expenditures:	\$109	\$124	\$89
Revenues over (under) Expenditures:	-\$219	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	81.02%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,537,554	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$88	\$111	\$84

##### 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:	\$78,775	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,038,652	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Milan-Blackhawk Public Library District</b>														
<b>Unit Code:</b>	081/008/10	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$243,243														
<b>Equalized Assessed Valuation:</b>	\$187,140,073														
<b>Population:</b>	9,820														
<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; text-align: right;">\$</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:	\$107,483	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$11	\$82	\$50
Revenue Collected During FY 18:	\$251,040	\$248,133	\$178,192
Expenditures During FY 18:	\$240,443	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$10,597	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	49.11%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$118,080	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$12	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$118,080	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Milford Public Library District</b>		
<b>Unit Code:</b>	038/010/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$83,400		
<b>Equalized Assessed Valuation:</b>	\$47,553,523		
<b>Population:</b>	2,452		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$46,776		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$84,077	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$34	\$82	\$50
Revenue Collected During FY 18:	\$86,911	\$248,133	\$178,192
Expenditures During FY 18:	\$78,860	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	\$8,051	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	116.82%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$92,128	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,072	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$32	\$82	\$50
Revenue Collected During FY 18:	\$130,578	\$248,133	\$178,192
Expenditures During FY 18:	\$160,722	\$234,417	\$166,135
Per Capita Revenue:	\$96	\$64	\$46
Per Capita Expenditures:	\$118	\$60	\$42
Revenues over (under) Expenditures:	-\$30,144	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	53.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$85,503	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$63	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$85,503	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$72,575</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$53</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mineral Gold Public Library District</b>		
<b>Unit Code:</b>	006/010/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$63,296		
<b>Equalized Assessed Valuation:</b>	\$12,490,223		
<b>Population:</b>	664		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$33,794		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$147,906	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$223	\$82	\$50
Revenue Collected During FY 18:	\$60,861	\$248,133	\$178,192
Expenditures During FY 18:	\$63,296	\$234,417	\$166,135
Per Capita Revenue:	\$92	\$64	\$46
Per Capita Expenditures:	\$95	\$60	\$42
Revenues over (under) Expenditures:	-\$2,435	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	229.83%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$145,471	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$219	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$108,863	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Mississippi Valley Public Library District		
<b>Unit Code:</b>	057/004/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,144,140		
<b>Equalized Assessed Valuation:</b>	\$462,283,163		
<b>Population:</b>	32,545		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		19	
<b>Salaries Paid:</b>	\$589,121		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$454,291	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$14	\$113	\$82
Revenue Collected During FY 18:	\$1,102,471	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,166,279	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$34	\$133	\$101
Per Capita Expenditures:	\$36	\$124	\$89
Revenues over (under) Expenditures:	-\$63,808	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	33.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$390,483	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$12	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$279,072	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Mokena Public Library District		
<b>Unit Code:</b>	099/030/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,467,500		
<b>Equalized Assessed Valuation:</b>	\$749,966,602		
<b>Population:</b>	20,539		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		32	
<b>Salaries Paid:</b>	\$1,209,197		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,541,703	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$124	\$113	\$82
Revenue Collected During FY 18:	\$2,516,445	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,351,655	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$123	\$133	\$101
Per Capita Expenditures:	\$114	\$124	\$89
Revenues over (under) Expenditures:	\$164,790	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	117.80%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,770,225	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$135	\$111	\$84

##### 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:	\$65,311	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,415,815	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Moore Memorial Public Library District</b>		
<b>Unit Code:</b>	081/015/10	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$24,174		
<b>Equalized Assessed Valuation:</b>	\$11,053,625		
<b>Population:</b>	711		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$11,740		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,696	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$25,401	\$248,133	\$178,192
Expenditures During FY 18:	\$24,174	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$1,227	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	20.36%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$4,923	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Morris Area Public Library District		
<b>Unit Code:</b>	032/020/10	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$952,000		
<b>Equalized Assessed Valuation:</b>	\$438,567,950		
<b>Population:</b>	18,501		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$401,309		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$653,071	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$35	\$113	\$82
Revenue Collected During FY 18:	\$900,432	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$849,408	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$49	\$133	\$101
Per Capita Expenditures:	\$46	\$124	\$89
Revenues over (under) Expenditures:	\$51,024	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	82.89%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$704,095	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$38	\$111	\$84

##### 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:	\$197,433	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$508,235	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Morrison-Mary Wiley Public Library District		
<b>Unit Code:</b>	072/030/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$137,200		
<b>Equalized Assessed Valuation:</b>	\$1		
<b>Population:</b>	2,800		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$64,450		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$727,200	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$260	\$82	\$50
Revenue Collected During FY 18:	\$153,451	\$248,133	\$178,192
Expenditures During FY 18:	\$144,064	\$234,417	\$166,135
Per Capita Revenue:	\$55	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$9,387	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	511.29%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$736,587	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$263	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,598	\$86,265	\$
Total Unrestricted Net Assets:	\$225,091	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Morton Public Library District		
<b>Unit Code:</b>	090/035/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,078,000		
<b>Equalized Assessed Valuation:</b>	\$492,439,912		
<b>Population:</b>	16,267		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$489,899		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,326,003	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$82	\$113	\$82
Revenue Collected During FY 18:	\$1,003,331	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,234,980	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$62	\$133	\$101
Per Capita Expenditures:	\$76	\$124	\$89
Revenues over (under) Expenditures:	-\$231,649	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	88.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,094,354	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$67	\$111	\$84

##### 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:	\$286,689	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$787,658	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mount Prospect Public Library District</b>		
<b>Unit Code:</b>	016/146/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,613,450		
<b>Equalized Assessed Valuation:</b>	\$1,670,725,439		
<b>Population:</b>	54,167		
<b>Employees:</b>			
	<b>Full Time:</b>	77	
	<b>Part Time:</b>	90	
	<b>Salaries Paid:</b>	\$5,506,779	

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>\$7,089,470</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$131</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$9,574,246</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$9,069,824</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$177</b>	\$133	\$101
Per Capita Expenditures:	<b>\$167</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$504,422</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>83.73%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$7,593,892</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$140</b>	\$111	\$84

##### 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>\$4,769,251</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$2,846,215</b>	\$2,804,634	\$1,497,688

# 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>\$6,758,279</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$125</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Moyer Public Library District		
<b>Unit Code:</b>	027/020/10	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$237,700		
<b>Equalized Assessed Valuation:</b>	\$116,971,214		
<b>Population:</b>	5,402		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$95,406		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,516,963	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$281	\$82	\$50
Revenue Collected During FY 18:	\$263,849	\$248,133	\$178,192
Expenditures During FY 18:	\$230,781	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$33,068	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	671.65%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,550,031	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$287	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,180	\$86,265	\$
Total Unrestricted Net Assets:	\$443,902	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Hope-Funks Grove Public Library District</b>		
<b>Unit Code:</b>	064/060/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$220,405		
<b>Equalized Assessed Valuation:</b>	\$49,177,813		
<b>Population:</b>	1,465		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$26,650		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$201,583	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$138	\$82	\$50
Revenue Collected During FY 18:	\$106,016	\$248,133	\$178,192
Expenditures During FY 18:	\$74,335	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$31,681	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	295.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$220,006	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$150	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$220,006	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Pulaski Public Library District</b>		
<b>Unit Code:</b>	054/010/10	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$153,361		
<b>Equalized Assessed Valuation:</b>	\$77,329,873		
<b>Population:</b>	3,134		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$69,077		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$250,989	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$80	\$82	\$50
Revenue Collected During FY 18:	\$161,444	\$248,133	\$178,192
Expenditures During FY 18:	\$155,856	\$234,417	\$166,135
Per Capita Revenue:	\$52	\$64	\$46
Per Capita Expenditures:	\$50	\$60	\$42
Revenues over (under) Expenditures:	\$5,588	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	164.62%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$256,577	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$82	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$143,049	\$86,265	\$
Total Unrestricted Net Assets:	\$113,528	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Mt. Zion Public Library District</b>		
<b>Unit Code:</b>	055/050/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$744,900		
<b>Equalized Assessed Valuation:</b>	\$247,698,603		
<b>Population:</b>	11,722		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$280,118		

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>\$823,245</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$70</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$559,870</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$596,194</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$48</b>	\$64	\$46
Per Capita Expenditures:	<b>\$51</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>-\$36,324</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>131.99%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$786,921</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$67</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$718,955</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$67,966</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Nancy L. Mc Conathy Public Library District		
<b>Unit Code:</b>	016/077/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$368,500		
<b>Equalized Assessed Valuation:</b>	\$74,608,059		
<b>Population:</b>	10,497		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$127,336		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,777	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$14	\$82	\$50
Revenue Collected During FY 18:	\$323,547	\$248,133	\$178,192
Expenditures During FY 18:	\$338,326	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	-\$14,779	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$136,998	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$13	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,222	\$86,265	\$
Total Unrestricted Net Assets:	\$25,646	\$149,248	\$1

# 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:	\$516,158	\$141,627	\$
Per Capita Debt:	\$49	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Neoga Public Library District		
<b>Unit Code:</b>	018/010/10	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$332,918		
<b>Equalized Assessed Valuation:</b>	\$47,357,166		
<b>Population:</b>	3,210		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$39,806		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,279	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$73	\$82	\$50
Revenue Collected During FY 18:	\$81,025	\$248,133	\$178,192
Expenditures During FY 18:	\$85,520	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	-\$4,495	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	269.86%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$230,784	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$72	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,607	\$86,265	\$
Total Unrestricted Net Assets:	\$221,115	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	New Athens Public Library District		
<b>Unit Code:</b>	088/005/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$325,800		
<b>Equalized Assessed Valuation:</b>	\$67,152,733		
<b>Population:</b>	9,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$59,794		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$562,571	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$59	\$82	\$50
Revenue Collected During FY 18:	\$165,524	\$248,133	\$178,192
Expenditures During FY 18:	\$231,830	\$234,417	\$166,135
Per Capita Revenue:	\$17	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	-\$66,306	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	214.06%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$496,265	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$52	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,046	\$86,265	\$
Total Unrestricted Net Assets:	\$489,219	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	New Lenox Public Library District		
<b>Unit Code:</b>	099/035/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,169,550		
<b>Equalized Assessed Valuation:</b>	\$1,275,163,409		
<b>Population:</b>	40,733		
<b>Employees:</b>			
<b>Full Time:</b>		19	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$976,258	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,656,473	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$41	\$113	\$82
Revenue Collected During FY 18:	\$2,050,391	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,851,385	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$50	\$133	\$101
Per Capita Expenditures:	\$45	\$124	\$89
Revenues over (under) Expenditures:	\$199,006	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	100.22%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,855,479	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$46	\$111	\$84

##### 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:	\$1,051,097	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,008,581	\$2,804,634	\$1,497,688

# 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>\$1,885,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$46</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>-\$126</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	<b>\$31</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>-\$31</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>-\$157</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	New Windsor Public Library District		
<b>Unit Code:</b>	066/015/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$48,840		
<b>Equalized Assessed Valuation:</b>	\$19,716,119		
<b>Population:</b>	1,219		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$24,496		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,512	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$23	\$82	\$50
Revenue Collected During FY 18:	\$17,646	\$248,133	\$178,192
Expenditures During FY 18:	\$45,512	\$234,417	\$166,135
Per Capita Revenue:	\$14	\$64	\$46
Per Capita Expenditures:	\$37	\$60	\$42
Revenues over (under) Expenditures:	-\$27,866	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$646	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Newman Regional Public Library District		
<b>Unit Code:</b>	021/025/10	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$61,330		
<b>Equalized Assessed Valuation:</b>	\$25,713,009		
<b>Population:</b>	1,169		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$23,837		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,626	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$99	\$82	\$50
Revenue Collected During FY 18:	\$70,895	\$248,133	\$178,192
Expenditures During FY 18:	\$79,998	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	-\$9,103	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	133.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$106,523	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$91	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,200	\$86,265	\$
Total Unrestricted Net Assets:	\$75,529	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Newton Public Library District		
<b>Unit Code:</b>	040/010/10	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$502,000		
<b>Equalized Assessed Valuation:</b>	\$125,185,030		
<b>Population:</b>	2,849		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$93,206		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$439,968	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$154	\$82	\$50
Revenue Collected During FY 18:	\$206,516	\$248,133	\$178,192
Expenditures During FY 18:	\$210,085	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$74	\$60	\$42
Revenues over (under) Expenditures:	-\$3,569	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	207.72%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$436,399	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$153	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$436,399	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Niles Public Library District		
<b>Unit Code:</b>	016/060/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,877,526		
<b>Equalized Assessed Valuation:</b>	\$1,581,007,349		
<b>Population:</b>	57,284		
<b>Employees:</b>			
<b>Full Time:</b>		45	
<b>Part Time:</b>		64	
<b>Salaries Paid:</b>		\$3,349,216	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,632,069	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$116	\$113	\$82
Revenue Collected During FY 18:	\$7,255,611	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,666,269	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$127	\$133	\$101
Per Capita Expenditures:	\$116	\$124	\$89
Revenues over (under) Expenditures:	\$589,342	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	108.33%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$7,221,409	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$126	\$111	\$84

##### 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:	\$151,053	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$11,610,628	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Nippersink Public Library District		
<b>Unit Code:</b>	063/040/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$880,000		
<b>Equalized Assessed Valuation:</b>	\$330,537,742		
<b>Population:</b>	11,188		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$289,001		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$339,533	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$678,648	\$248,133	\$178,192
Expenditures During FY 18:	\$590,933	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$53	\$60	\$42
Revenues over (under) Expenditures:	\$87,715	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	72.30%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$427,248	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$144,637	\$86,265	\$
Total Unrestricted Net Assets:	\$216,038	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Norris City Memorial Public Library District		
<b>Unit Code:</b>	097/010/10	<b>County:</b>	White
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$214,109		
<b>Equalized Assessed Valuation:</b>	\$38,573,000		
<b>Population:</b>	5,100		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$66,404		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$754,689	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$148	\$82	\$50
Revenue Collected During FY 18:	\$106,322	\$248,133	\$178,192
Expenditures During FY 18:	\$112,555	\$234,417	\$166,135
Per Capita Revenue:	\$21	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	-\$6,233	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	664.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$748,456	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$147	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$420,853	\$86,265	\$
Total Unrestricted Net Assets:	\$327,603	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	North Riverside Public Library District		
<b>Unit Code:</b>	016/063/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$935,528		
<b>Equalized Assessed Valuation:</b>	\$268,537,978		
<b>Population:</b>	6,720		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$436,884		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,322,283	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$197	\$113	\$82
Revenue Collected During FY 18:	\$1,039,803	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$881,251	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$155	\$133	\$101
Per Capita Expenditures:	\$131	\$124	\$89
Revenues over (under) Expenditures:	\$158,552	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	168.04%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,480,835	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$220	\$111	\$84

##### 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:	\$804,301	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$691,326	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	North Suburban Public Library District		
<b>Unit Code:</b>	101/010/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,882,000		
<b>Equalized Assessed Valuation:</b>	\$1,176,813,283		
<b>Population:</b>	70,389		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$1,276,268		

Blended Component Units
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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,492,728	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$64	\$113	\$82
Revenue Collected During FY 18:	\$4,146,168	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,991,569	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$59	\$133	\$101
Per Capita Expenditures:	\$57	\$124	\$89
Revenues over (under) Expenditures:	\$154,599	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	116.43%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,647,327	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$66	\$111	\$84

##### 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:	\$42,406	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,625,690	\$2,804,634	\$1,497,688

# 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>\$2,934,038</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$42</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Northlake Public Library District		
<b>Unit Code:</b>	016/065/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,526,342		
<b>Equalized Assessed Valuation:</b>	\$522,997,953		
<b>Population:</b>	26,658		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		17	
<b>Salaries Paid:</b>		\$938,119	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,134,260	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$43	\$113	\$82
Revenue Collected During FY 18:	\$1,809,996	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,676,361	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$68	\$133	\$101
Per Capita Expenditures:	\$63	\$124	\$89
Revenues over (under) Expenditures:	\$133,635	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	73.76%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,236,536	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$46	\$111	\$84

##### 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:	\$967,566	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$451,541	\$2,804,634	\$1,497,688

# 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>\$4,549,271</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$171</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.87%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Oakwood Public Library District</b>		
<b>Unit Code:</b>	092/009/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$208,600		
<b>Equalized Assessed Valuation:</b>	\$81,435,143		
<b>Population:</b>	7,167		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$77,132		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$372,067	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$52	\$82	\$50
Revenue Collected During FY 18:	\$220,662	\$248,133	\$178,192
Expenditures During FY 18:	\$153,737	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$21	\$60	\$42
Revenues over (under) Expenditures:	\$66,925	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	285.55%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$438,992	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$61	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$227,716	\$86,265	\$
Total Unrestricted Net Assets:	\$211,276	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Odell Public Library District		
<b>Unit Code:</b>	053/060/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$129,350		
<b>Equalized Assessed Valuation:</b>	\$43,008,715		
<b>Population:</b>	2,341		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$51,980		

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>\$68,083</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$114,538</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$114,776</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$49</b>	\$64	\$46
Per Capita Expenditures:	<b>\$49</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>-\$238</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>59.11%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$67,845</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$29</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,113</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$44,732</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Oglesby Public Library District		
<b>Unit Code:</b>	050/015/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$148,933		
<b>Equalized Assessed Valuation:</b>	\$45,430,831		
<b>Population:</b>	4,091		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$68,105		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,256	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$2	\$82	\$50
Revenue Collected During FY 18:	\$131,689	\$248,133	\$178,192
Expenditures During FY 18:	\$119,187	\$234,417	\$166,135
Per Capita Revenue:	\$32	\$64	\$46
Per Capita Expenditures:	\$29	\$60	\$42
Revenues over (under) Expenditures:	\$12,502	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	17.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$20,758	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$20,757	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ohio Public Library District		
<b>Unit Code:</b>	006/015/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$220,130		
<b>Equalized Assessed Valuation:</b>	\$37,784,674		
<b>Population:</b>	945		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$21,206		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,852	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$110	\$82	\$50
Revenue Collected During FY 18:	\$92,042	\$248,133	\$178,192
Expenditures During FY 18:	\$116,371	\$234,417	\$166,135
Per Capita Revenue:	\$97	\$64	\$46
Per Capita Expenditures:	\$123	\$60	\$42
Revenues over (under) Expenditures:	-\$24,329	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	36.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$42,623	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$45	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,232	\$17,532	\$
Total Unreserved Funds:	\$30,391	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Onarga Community Public Library District</b>		
<b>Unit Code:</b>	038/030/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$149,565		
<b>Equalized Assessed Valuation:</b>	\$30,764,718		
<b>Population:</b>	2,052		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$34,776		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,477	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$105,007	\$248,133	\$178,192
Expenditures During FY 18:	\$105,926	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	-\$919	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	58.11%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$61,558	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$61,558	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Oregon Public Library District		
<b>Unit Code:</b>	071/020/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$594,550		
<b>Equalized Assessed Valuation:</b>	\$109,330,805		
<b>Population:</b>	6,109		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$121,563		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,979	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$80	\$82	\$50
Revenue Collected During FY 18:	\$354,870	\$248,133	\$178,192
Expenditures During FY 18:	\$289,166	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$47	\$60	\$42
Revenues over (under) Expenditures:	\$65,704	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	191.13%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$552,683	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$90	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$224,971	\$86,265	\$
Total Unrestricted Net Assets:	\$327,712	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Orland Hills Public Library District</b>														
<b>Unit Code:</b>	016/078/10	<b>County:</b>	Cook												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$208,800														
<b>Equalized Assessed Valuation:</b>	\$149,431,362														
<b>Population:</b>	7,149														
<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; text-align: right;">\$</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:	\$833,993	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$117	\$82	\$50
Revenue Collected During FY 18:	\$246,663	\$248,133	\$178,192
Expenditures During FY 18:	\$154,717	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$91,946	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	598.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$925,939	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$130	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,162	\$86,265	\$
Total Unrestricted Net Assets:	\$631,777	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Oswego Public Library District		
<b>Unit Code:</b>	047/010/10	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,095,800		
<b>Equalized Assessed Valuation:</b>	\$1,683,242,311		
<b>Population:</b>	61,594		
<b>Employees:</b>			
<b>Full Time:</b>		27	
<b>Part Time:</b>		41	
<b>Salaries Paid:</b>		\$1,926,054	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,141	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$7	\$113	\$82
Revenue Collected During FY 18:	\$4,169,973	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,817,595	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$68	\$133	\$101
Per Capita Expenditures:	\$62	\$124	\$89
Revenues over (under) Expenditures:	\$352,378	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	6.68%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$255,092	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$4	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,092	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,165,010	\$2,804,634	\$1,497,688

# 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>\$6,518,481</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$106</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.38%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Palatine Public Library District		
<b>Unit Code:</b>	016/066/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,522,000		
<b>Equalized Assessed Valuation:</b>	\$2,349,296,333		
<b>Population:</b>	88,983		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	96		
<b>Salaries Paid:</b>	\$3,013,242		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,026,731	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$45	\$113	\$82
Revenue Collected During FY 18:	\$6,570,884	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,190,407	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$74	\$133	\$101
Per Capita Expenditures:	\$70	\$124	\$89
Revenues over (under) Expenditures:	\$380,477	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	65.54%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,057,208	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$46	\$111	\$84

##### 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:	\$1,917,104	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,031,534	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Palastine Public Library District</b>		
<b>Unit Code:</b>	017/010/10	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$151,175		
<b>Equalized Assessed Valuation:</b>	\$33,893,690		
<b>Population:</b>	2,370		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$38,798		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,843	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$21	\$82	\$50
Revenue Collected During FY 18:	\$138,849	\$248,133	\$178,192
Expenditures During FY 18:	\$132,673	\$234,417	\$166,135
Per Capita Revenue:	\$59	\$64	\$46
Per Capita Expenditures:	\$56	\$60	\$42
Revenues over (under) Expenditures:	\$6,176	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	43.24%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$57,369	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,051	\$17,532	\$
Total Unreserved Funds:	\$6,176	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Park Forest Public Library District		
<b>Unit Code:</b>	016/106/10	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,140,125		
<b>Equalized Assessed Valuation:</b>	\$131,918,779		
<b>Population:</b>	21,682		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$790,521		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,470,480	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$206	\$113	\$82
Revenue Collected During FY 18:	\$2,187,446	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,959,262	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$101	\$133	\$101
Per Capita Expenditures:	\$90	\$124	\$89
Revenues over (under) Expenditures:	\$228,184	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	239.82%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,698,664	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$217	\$111	\$84

##### 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:	\$99,479	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,239,599	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Paw Paw Public Library District		
<b>Unit Code:</b>	052/010/10	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$46,409		
<b>Equalized Assessed Valuation:</b>	\$13,122,381		
<b>Population:</b>	875		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$24,972		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$192,037	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$219	\$82	\$50
Revenue Collected During FY 18:	\$28,229	\$248,133	\$178,192
Expenditures During FY 18:	\$42,971	\$234,417	\$166,135
Per Capita Revenue:	\$32	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	-\$14,742	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	405.45%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$174,225	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$199	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pearl City Public Library District		
<b>Unit Code:</b>	089/060/10	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$121,700		
<b>Equalized Assessed Valuation:</b>	\$50,524,073		
<b>Population:</b>	2,690		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$31,653		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$208,101	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$77	\$82	\$50
Revenue Collected During FY 18:	\$89,167	\$248,133	\$178,192
Expenditures During FY 18:	\$74,557	\$234,417	\$166,135
Per Capita Revenue:	\$33	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$14,610	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	298.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$222,711	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$83	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Pecatonica Public Library District		
<b>Unit Code:</b>	101/020/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$219,819		
<b>Equalized Assessed Valuation:</b>	\$99,042,517		
<b>Population:</b>	4,300		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$111,392		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$153,783	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$36	\$82	\$50
Revenue Collected During FY 18:	\$218,290	\$248,133	\$178,192
Expenditures During FY 18:	\$207,913	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$10,377	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	78.96%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$164,160	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,905	\$86,265	\$
Total Unrestricted Net Assets:	\$110,255	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Pembroke Public Library District</b>		
<b>Unit Code:</b>	046/035/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$92,729		
<b>Equalized Assessed Valuation:</b>	\$14,393,257		
<b>Population:</b>	1,946		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$43,655		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,458	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$94,942	\$248,133	\$178,192
Expenditures During FY 18:	\$94,942	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	\$	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	59.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$56,458	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$29	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Peotone Public Library District</b>		
<b>Unit Code:</b>	099/050/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$738,000		
<b>Equalized Assessed Valuation:</b>	\$482,979,104		
<b>Population:</b>	4,320		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$244,266		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$905,151	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$210	\$82	\$50
Revenue Collected During FY 18:	\$562,027	\$248,133	\$178,192
Expenditures During FY 18:	\$539,202	\$234,417	\$166,135
Per Capita Revenue:	\$130	\$64	\$46
Per Capita Expenditures:	\$125	\$60	\$42
Revenues over (under) Expenditures:	\$22,825	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	172.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$927,976	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$215	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$927,976	\$149,248	\$1

# 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>\$34,761</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$8</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Peru Public Library District		
<b>Unit Code:</b>	050/045/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$683,090		
<b>Equalized Assessed Valuation:</b>	\$287,945,775		
<b>Population:</b>	10,295		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$274,235		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,240	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$11	\$82	\$50
Revenue Collected During FY 18:	\$650,442	\$248,133	\$178,192
Expenditures During FY 18:	\$498,909	\$234,417	\$166,135
Per Capita Revenue:	\$63	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$151,533	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	77.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$386,511	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,134	\$86,265	\$
Total Unrestricted Net Assets:	\$419,001	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Philo Public Library District		
<b>Unit Code:</b>	010/365/10	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$120,420		
<b>Equalized Assessed Valuation:</b>	\$47,863,362		
<b>Population:</b>	1,954		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$46,113		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,694	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$40	\$82	\$50
Revenue Collected During FY 18:	\$98,665	\$248,133	\$178,192
Expenditures During FY 18:	\$96,581	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	\$2,084	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	82.60%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$79,778	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$41	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,926	\$86,265	\$
Total Unrestricted Net Assets:	\$39,838	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Phoenix Public Library District		
<b>Unit Code:</b>	016/161/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$52,548		
<b>Equalized Assessed Valuation:</b>	\$5,541,934		
<b>Population:</b>	1,964		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$29,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$7,403	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	-\$4	\$82	\$50
Revenue Collected During FY 18:	\$37,868	\$248,133	\$178,192
Expenditures During FY 18:	\$20,178	\$234,417	\$166,135
Per Capita Revenue:	\$19	\$64	\$46
Per Capita Expenditures:	\$10	\$60	\$42
Revenues over (under) Expenditures:	\$17,690	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	50.98%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$10,287	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Piper City Public Library District		
<b>Unit Code:</b>	027/035/10	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$39,255		
<b>Equalized Assessed Valuation:</b>	\$27,866,760		
<b>Population:</b>	1,149		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$21,016		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,954	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$42,728	\$248,133	\$178,192
Expenditures During FY 18:	\$41,019	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	\$1,709	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.75%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,663	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$27	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$91,812	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Plainfield Public Library District</b>		
<b>Unit Code:</b>	099/055/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,817,660		
<b>Equalized Assessed Valuation:</b>	\$2,039,212,581		
<b>Population:</b>	75,000		
<b>Employees:</b>			
<b>Full Time:</b>		22	
<b>Part Time:</b>		31	
<b>Salaries Paid:</b>		\$1,663,823	

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>\$1,822,321</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$3,509,607</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$3,050,674</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$47</b>	\$133	\$101
Per Capita Expenditures:	<b>\$41</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$458,933</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>50.19%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$1,531,254</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$20</b>	\$111	\$84

##### 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>\$1,411,226</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$268,379</b>	\$2,804,634	\$1,497,688

# 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>\$92,234</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$1</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Plano Community Public Library District</b>		
<b>Unit Code:</b>	047/020/10	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,842,000		
<b>Equalized Assessed Valuation:</b>	\$271,613,734		
<b>Population:</b>	13,107		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$322,580		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$779,233	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$59	\$82	\$50
Revenue Collected During FY 18:	\$795,453	\$248,133	\$178,192
Expenditures During FY 18:	\$701,534	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$93,919	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	124.46%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$873,152	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$67	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$566,369	\$86,265	\$
Total Unrestricted Net Assets:	\$336,460	\$149,248	\$1

# 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>\$1,871,565</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$143</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.64%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Polo Public Library District</b>		
<b>Unit Code:</b>	071/035/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$96,861		
<b>Equalized Assessed Valuation:</b>	\$42,940,206		
<b>Population:</b>	2,813		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$80,977		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,273	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$72	\$82	\$50
Revenue Collected During FY 18:	\$187,269	\$248,133	\$178,192
Expenditures During FY 18:	\$183,988	\$234,417	\$166,135
Per Capita Revenue:	\$67	\$64	\$46
Per Capita Expenditures:	\$65	\$60	\$42
Revenues over (under) Expenditures:	\$3,281	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	112.26%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$206,554	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,059	\$17,532	\$
Total Unreserved Funds:	\$182,496	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Poplar Creek Public Library District		
<b>Unit Code:</b>	016/067/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,925,548		
<b>Equalized Assessed Valuation:</b>	\$1,249,374,203		
<b>Population:</b>	66,306		
<b>Employees:</b>			
<b>Full Time:</b>	40		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$3,001,788		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,650,822	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$25	\$113	\$82
Revenue Collected During FY 18:	\$5,884,101	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,162,626	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$89	\$133	\$101
Per Capita Expenditures:	\$93	\$124	\$89
Revenues over (under) Expenditures:	-\$278,525	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	22.27%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,372,297	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$21	\$111	\$84

##### 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:	\$1,079,901	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$2,513	\$2,804,634	\$1,497,688

# 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>\$17,317,495</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$261</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>1.26%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Posen Public Library District		
<b>Unit Code:</b>	016/068/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$144,414		
<b>Equalized Assessed Valuation:</b>	\$54,246,508		
<b>Population:</b>	6,013		
<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:	\$29,985	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$	\$248,133	\$178,192
Expenditures During FY 18:	\$	\$234,417	\$166,135
Per Capita Revenue:	\$	\$64	\$46
Per Capita Expenditures:	\$	\$60	\$42
Revenues over (under) Expenditures:	\$	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	0.00%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$29,985	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Creek Public Library District</b>		
<b>Unit Code:</b>	053/070/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$252,515		
<b>Equalized Assessed Valuation:</b>	\$140,953,651		
<b>Population:</b>	6,605		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$89,587		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$452,641	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$69	\$82	\$50
Revenue Collected During FY 18:	\$225,259	\$248,133	\$178,192
Expenditures During FY 18:	\$279,337	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	-\$54,078	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	142.68%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$398,563	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$60	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$398,563	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Prairie Skies Public Library District</b>		
<b>Unit Code:</b>	009/010/10	<b>County:</b>	Cass
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$347,600		
<b>Equalized Assessed Valuation:</b>	\$192,339,445		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$176,864		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,236	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$16	\$82	\$50
Revenue Collected During FY 18:	\$318,152	\$248,133	\$178,192
Expenditures During FY 18:	\$310,654	\$234,417	\$166,135
Per Capita Revenue:	\$42	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	\$7,498	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.80%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$126,734	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,291	\$86,265	\$
Total Unrestricted Net Assets:	\$45,443	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prairie Trails Public Library District		
<b>Unit Code:</b>	016/080/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,448,000		
<b>Equalized Assessed Valuation:</b>	\$506,234,822		
<b>Population:</b>	28,741		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$693,519		

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>\$1,615,238</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$1,867,586</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$1,608,994</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$65</b>	\$133	\$101
Per Capita Expenditures:	<b>\$56</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$258,592</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>116.46%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$1,873,830</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$65</b>	\$111	\$84

##### 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>\$248,932</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$2,159,933</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Prospect Heights Public Library District		
<b>Unit Code:</b>	016/070/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,616,490		
<b>Equalized Assessed Valuation:</b>	\$610,472,915		
<b>Population:</b>	16,180		
<b>Employees:</b>			
	<b>Full Time:</b>	20	
	<b>Part Time:</b>	22	
	<b>Salaries Paid:</b>	\$1,335,097	

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>\$2,579,583</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$159</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$3,372,650</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$2,534,893</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$208</b>	\$133	\$101
Per Capita Expenditures:	<b>\$157</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$837,757</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>91.42%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$2,317,340</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$143</b>	\$111	\$84

##### 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>\$256,320</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$6,955,352</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Putnam County Public Library District		
<b>Unit Code:</b>	078/005/10	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$434,575		
<b>Equalized Assessed Valuation:</b>	\$382,849		
<b>Population:</b>	6,086		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$186,533		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,319	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$27	\$82	\$50
Revenue Collected During FY 18:	\$388,840	\$248,133	\$178,192
Expenditures During FY 18:	\$369,805	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$61	\$60	\$42
Revenues over (under) Expenditures:	\$19,035	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	49.85%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$184,354	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,431	\$86,265	\$
Total Unrestricted Net Assets:	\$14,694	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Reddick Public Library District</b>		
<b>Unit Code:</b>	050/035/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,208,945		
<b>Equalized Assessed Valuation:</b>	\$441,558,658		
<b>Population:</b>	24,302		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$529,606		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,247,454	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$51	\$113	\$82
Revenue Collected During FY 18:	\$1,353,471	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,117,805	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$56	\$133	\$101
Per Capita Expenditures:	\$46	\$124	\$89
Revenues over (under) Expenditures:	\$235,666	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	132.68%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,483,120	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$61	\$111	\$84

##### 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:	\$1,318,147	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$393	\$2,804,634	\$1,497,688

# 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>\$619,942</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$26</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Richton Park Public Library District		
<b>Unit Code:</b>	016/074/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,872,693		
<b>Equalized Assessed Valuation:</b>	\$146,684,898		
<b>Population:</b>	13,646		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$549,897		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$374,449	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$27	\$113	\$82
Revenue Collected During FY 18:	\$924,285	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$977,937	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$68	\$133	\$101
Per Capita Expenditures:	\$72	\$124	\$89
Revenues over (under) Expenditures:	-\$53,652	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	32.80%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$320,797	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$24	\$111	\$84

##### 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:	\$41,379	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$763,119	\$2,804,634	\$1,497,688

# 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>\$4,595,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$337</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>3.13%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rick Warren Memorial Public Library District</b>		
<b>Unit Code:</b>	039/010/10	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$45,785		
<b>Equalized Assessed Valuation:</b>	\$27,064,523		
<b>Population:</b>	3,108		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,744,754		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,211	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$51,479	\$248,133	\$178,192
Expenditures During FY 18:	\$48,359	\$234,417	\$166,135
Per Capita Revenue:	\$17	\$64	\$46
Per Capita Expenditures:	\$16	\$60	\$42
Revenues over (under) Expenditures:	\$3,120	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	197.13%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$95,331	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$31	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	River East Public Library District		
<b>Unit Code:</b>	063/030/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$246,423		
<b>Equalized Assessed Valuation:</b>	\$84,606,260		
<b>Population:</b>	4,278		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$118,896		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,948	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$23	\$82	\$50
Revenue Collected During FY 18:	\$250,467	\$248,133	\$178,192
Expenditures During FY 18:	\$228,446	\$234,417	\$166,135
Per Capita Revenue:	\$59	\$64	\$46
Per Capita Expenditures:	\$53	\$60	\$42
Revenues over (under) Expenditures:	\$22,021	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	53.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$121,969	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$29	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,166	\$86,265	\$
Total Unrestricted Net Assets:	\$118,803	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	River Forest Public Library District		
<b>Unit Code:</b>	016/121/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,279,500		
<b>Equalized Assessed Valuation:</b>	\$586,302,873		
<b>Population:</b>	11,210		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$643,906		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,203,753	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$107	\$113	\$82
Revenue Collected During FY 18:	\$1,295,123	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,187,465	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$116	\$133	\$101
Per Capita Expenditures:	\$106	\$124	\$89
Revenues over (under) Expenditures:	\$107,658	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	98.58%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,170,566	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$104	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,610,457	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	River Grove Public Library District		
<b>Unit Code:</b>	016/073/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,140,162		
<b>Equalized Assessed Valuation:</b>	\$201,946,787		
<b>Population:</b>	10,134		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$234,008		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$411,077	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$41	\$82	\$50
Revenue Collected During FY 18:	\$458,614	\$248,133	\$178,192
Expenditures During FY 18:	\$467,898	\$234,417	\$166,135
Per Capita Revenue:	\$45	\$64	\$46
Per Capita Expenditures:	\$46	\$60	\$42
Revenues over (under) Expenditures:	-\$9,284	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	85.60%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$400,530	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$40	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,244	\$86,265	\$
Total Unrestricted Net Assets:	\$374,268	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>River Valley Public Library District</b>		
<b>Unit Code:</b>	081/005/10	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$500,047		
<b>Equalized Assessed Valuation:</b>	\$163,375,170		
<b>Population:</b>	5,179		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$213,380		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$238,716	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$46	\$82	\$50
Revenue Collected During FY 18:	\$500,047	\$248,133	\$178,192
Expenditures During FY 18:	\$444,238	\$234,417	\$166,135
Per Capita Revenue:	\$97	\$64	\$46
Per Capita Expenditures:	\$86	\$60	\$42
Revenues over (under) Expenditures:	\$55,809	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	66.30%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$294,525	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$57	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,089	\$86,265	\$
Total Unrestricted Net Assets:	\$205,439	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Robert R. Jones Public Library District</b>		
<b>Unit Code:</b>	081/010/10	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$292,268		
<b>Equalized Assessed Valuation:</b>	\$96,293,186		
<b>Population:</b>	4,901		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$143,447	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,116	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$32	\$82	\$50
Revenue Collected During FY 18:	\$278,948	\$248,133	\$178,192
Expenditures During FY 18:	\$254,244	\$234,417	\$166,135
Per Capita Revenue:	\$57	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	\$24,704	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	70.73%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$179,820	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$37	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,757	\$86,265	\$
Total Unrestricted Net Assets:	\$163,063	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Robert W. Rowe Public Library District</b>		
<b>Unit Code:</b>	050/016/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$205,294		
<b>Equalized Assessed Valuation:</b>	\$110,615,023		
<b>Population:</b>	4,178		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$106,852		

Blended Component Units
Number Submitted = 1  General Income

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,748	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$203,545	\$248,133	\$178,192
Expenditures During FY 18:	\$202,074	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$1,471	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1.59%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$3,219	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Robinson Public Library District		
<b>Unit Code:</b>	017/020/10	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,596,225		
<b>Equalized Assessed Valuation:</b>	\$395,455.862		
<b>Population:</b>	15,437		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$286,201		

Blended Component Units
Number Submitted = 1
Robinson Library Endowment

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,567,552	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$102	\$82	\$50
Revenue Collected During FY 18:	\$782,021	\$248,133	\$178,192
Expenditures During FY 18:	\$647,783	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	\$134,238	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	262.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,701,790	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$110	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$415,704	\$86,265	\$
Total Unrestricted Net Assets:	\$1,286,086	\$149,248	\$1

# 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>\$7,986</b>	\$141,627	\$
Per Capita Debt:	<b>\$1</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rochester Public Library District		
<b>Unit Code:</b>	083/020/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$968,179		
<b>Equalized Assessed Valuation:</b>	\$185,058,909		
<b>Population:</b>	7,164		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$279,162		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$598,596	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$84	\$82	\$50
Revenue Collected During FY 18:	\$532,012	\$248,133	\$178,192
Expenditures During FY 18:	\$516,844	\$234,417	\$166,135
Per Capita Revenue:	\$74	\$64	\$46
Per Capita Expenditures:	\$72	\$60	\$42
Revenues over (under) Expenditures:	\$15,168	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	118.75%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$613,764	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$86	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$613,976	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Rock Falls Public Library District		
<b>Unit Code:</b>	098/015/10	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$244,598		
<b>Equalized Assessed Valuation:</b>	\$96,264,053		
<b>Population:</b>	9,062		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$100,664		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$854,465	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$94	\$82	\$50
Revenue Collected During FY 18:	\$277,321	\$248,133	\$178,192
Expenditures During FY 18:	\$220,465	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$56,856	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	413.36%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$911,321	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$101	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,547	\$86,265	\$
Total Unrestricted Net Assets:	\$779,774	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rock River Public Library District</b>														
<b>Unit Code:</b>	081/020/10	<b>County:</b>	Rock Island												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$88,700														
<b>Equalized Assessed Valuation:</b>	\$49,878,392														
<b>Population:</b>	3,463														
<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; text-align: right;">\$</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:	\$28,556	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$8	\$82	\$50
Revenue Collected During FY 18:	\$75,793	\$248,133	\$178,192
Expenditures During FY 18:	\$79,274	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$23	\$60	\$42
Revenues over (under) Expenditures:	-\$3,481	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	31.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$25,075	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roselle Public Library District		
<b>Unit Code:</b>	022/030/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,137,800		
<b>Equalized Assessed Valuation:</b>	\$769,468,354		
<b>Population:</b>	22,791		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		19	
<b>Salaries Paid:</b>		\$890,167	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,751,308	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$77	\$113	\$82
Revenue Collected During FY 18:	\$2,080,141	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,836,762	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$91	\$133	\$101
Per Capita Expenditures:	\$81	\$124	\$89
Revenues over (under) Expenditures:	\$243,379	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	97.71%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,794,688	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$79	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,714	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,778,775	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Round Lake Area Public Library District</b>		
<b>Unit Code:</b>	049/037/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,671,700		
<b>Equalized Assessed Valuation:</b>	\$457,303,498		
<b>Population:</b>	40,400		
<b>Employees:</b>			
	<b>Full Time:</b>	24	
	<b>Part Time:</b>	34	
	<b>Salaries Paid:</b>	\$1,763,323	

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>\$1,419,991</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$3,099,421</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$3,385,734</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$77</b>	\$133	\$101
Per Capita Expenditures:	<b>\$84</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>-\$286,313</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>41.75%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$1,413,429</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$35</b>	\$111	\$84

##### 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>\$300,533</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$1,515,610</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Roxana Public Library District		
<b>Unit Code:</b>	057/025/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$394,976		
<b>Equalized Assessed Valuation:</b>	\$314,750,939		
<b>Population:</b>	1,465		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$152,528		

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>\$513,240</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$350</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$402,509</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$366,452</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$275</b>	\$64	\$46
Per Capita Expenditures:	<b>\$250</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$36,057</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>149.90%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$549,297</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$375</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$111,385</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$350,515</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rural Woodstock Public Library District</b>		
<b>Unit Code:</b>	063/050/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$411,300		
<b>Equalized Assessed Valuation:</b>	\$336,426,276		
<b>Population:</b>	12,700		
<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:	\$236,574	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$444,796	\$248,133	\$178,192
Expenditures During FY 18:	\$396,828	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$47,968	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	71.70%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$284,542	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$22	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$284,542	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Salem Public Library District		
<b>Unit Code:</b>	048/020/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$151,515		
<b>Equalized Assessed Valuation:</b>	\$29,200,144		
<b>Population:</b>	1,080		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$26,897		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,700	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$87	\$82	\$50
Revenue Collected During FY 18:	\$62,620	\$248,133	\$178,192
Expenditures During FY 18:	\$58,142	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$4,478	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	168.86%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$98,178	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$91	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sandwich Public Library District		
<b>Unit Code:</b>	019/040/10	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$743,690		
<b>Equalized Assessed Valuation:</b>	\$166,562,831		
<b>Population:</b>	8,160		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$174,839		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,153,008	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$141	\$82	\$50
Revenue Collected During FY 18:	\$525,843	\$248,133	\$178,192
Expenditures During FY 18:	\$424,958	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	\$100,885	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	295.06%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,253,893	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$154	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$842,605	\$86,265	\$
Total Unrestricted Net Assets:	\$372,543	\$149,248	\$1

# 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>\$2,700,000</b>	\$141,627	\$
Per Capita Debt:	<b>\$331</b>	\$28	\$
General Obligation Debt over EAV:	<b>1.62%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Savanna Public Library District</b>		
<b>Unit Code:</b>	008/020/10	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$119,800		
<b>Equalized Assessed Valuation:</b>	\$40,146,434		
<b>Population:</b>	4,124		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$47,073		

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>\$240,393</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$106,679</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$115,892</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$26</b>	\$64	\$46
Per Capita Expenditures:	<b>\$28</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>-\$9,213</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>199.48%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$231,180</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$56</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$231,180</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Schaumburg Public Library District		
<b>Unit Code:</b>	016/083/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,168,062		
<b>Equalized Assessed Valuation:</b>	\$4,471,924,031		
<b>Population:</b>	130,000		
<b>Employees:</b>			
<b>Full Time:</b>	81		
<b>Part Time:</b>	220		
<b>Salaries Paid:</b>	\$7,891,880		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,611,916	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$143	\$113	\$82
Revenue Collected During FY 18:	\$16,013,087	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$14,679,762	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$123	\$133	\$101
Per Capita Expenditures:	\$113	\$124	\$89
Revenues over (under) Expenditures:	\$1,333,325	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	135.87%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$19,945,241	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$153	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,764,095	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$14,959,430	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Schmaling Memorial Public Library District		
<b>Unit Code:</b>	098/020/10	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$149,183		
<b>Equalized Assessed Valuation:</b>	\$53,456,138		
<b>Population:</b>	3,481		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$62,753	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,158	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$27	\$82	\$50
Revenue Collected During FY 18:	\$129,566	\$248,133	\$178,192
Expenditures During FY 18:	\$121,989	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$7,577	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	83.40%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$101,735	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$29	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$185,823	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Selby Public Library District		
<b>Unit Code:</b>	006/020/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$171,145		
<b>Equalized Assessed Valuation:</b>	\$18,591,428		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$18,858		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,085	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$52	\$82	\$50
Revenue Collected During FY 18:	\$54,670	\$248,133	\$178,192
Expenditures During FY 18:	\$51,577	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$21	\$60	\$42
Revenues over (under) Expenditures:	\$3,093	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	256.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$132,178	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$53	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$132,178	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Seneca Public Library District		
<b>Unit Code:</b>	050/020/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$728,200		
<b>Equalized Assessed Valuation:</b>	\$564,953,400		
<b>Population:</b>	4,109		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$264,818		

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>\$337,535</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$715,844</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$669,734</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$174</b>	\$64	\$46
Per Capita Expenditures:	<b>\$163</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$46,110</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>57.28%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$383,645</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$93</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$530,468</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$85,618</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sheldon Public Library District		
<b>Unit Code:</b>	038/020/10	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$307,267		
<b>Equalized Assessed Valuation:</b>	\$42,663,347		
<b>Population:</b>	2,082		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$43,443		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$206,901	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$99	\$82	\$50
Revenue Collected During FY 18:	\$130,856	\$248,133	\$178,192
Expenditures During FY 18:	\$113,024	\$234,417	\$166,135
Per Capita Revenue:	\$63	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$17,832	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	198.84%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$224,733	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$108	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$224,733	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sherman Public Library District		
<b>Unit Code:</b>	083/025/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$453,420		
<b>Equalized Assessed Valuation:</b>	\$103,034,469		
<b>Population:</b>	4,148		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$96,772		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$596,684	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$144	\$82	\$50
Revenue Collected During FY 18:	\$318,718	\$248,133	\$178,192
Expenditures During FY 18:	\$357,298	\$234,417	\$166,135
Per Capita Revenue:	\$77	\$64	\$46
Per Capita Expenditures:	\$86	\$60	\$42
Revenues over (under) Expenditures:	-\$38,580	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	156.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$558,104	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$135	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$537,729	\$86,265	\$
Total Unrestricted Net Assets:	-\$25,249	\$149,248	\$1

# 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>\$313,125</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$75</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sherrard Public Library District		
<b>Unit Code:</b>	066/025/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$886,500		
<b>Equalized Assessed Valuation:</b>	\$121,929,428		
<b>Population:</b>	6,378		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$128,192		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$674,956	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$106	\$82	\$50
Revenue Collected During FY 18:	\$270,258	\$248,133	\$178,192
Expenditures During FY 18:	\$794,542	\$234,417	\$166,135
Per Capita Revenue:	\$42	\$64	\$46
Per Capita Expenditures:	\$125	\$60	\$42
Revenues over (under) Expenditures:	-\$524,284	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	18.96%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$150,672	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,828	\$86,265	\$
Total Unrestricted Net Assets:	\$10,844	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Shorewood-Troy Public Library District</b>		
<b>Unit Code:</b>	099/058/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,386,500		
<b>Equalized Assessed Valuation:</b>	\$651,296,232		
<b>Population:</b>	19,332		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$562,288		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$562,703	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$29	\$113	\$82
Revenue Collected During FY 18:	\$1,296,796	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,276,602	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$67	\$133	\$101
Per Capita Expenditures:	\$66	\$124	\$89
Revenues over (under) Expenditures:	\$20,194	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	45.66%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$582,897	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$30	\$111	\$84

##### 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:	\$308,752	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$128,185	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sidell Public Library District		
<b>Unit Code:</b>	092/010/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$84,559		
<b>Equalized Assessed Valuation:</b>	\$49,347,999		
<b>Population:</b>	2,440		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$40,906		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,705	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$50	\$82	\$50
Revenue Collected During FY 18:	\$89,225	\$248,133	\$178,192
Expenditures During FY 18:	\$85,602	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$3,623	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	146.51%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$125,416	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$51	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,870	\$86,265	\$
Total Unrestricted Net Assets:	\$92,546	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Six Mile Regional Public Library District</b>		
<b>Unit Code:</b>	057/003/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,140,723		
<b>Equalized Assessed Valuation:</b>	\$433,494,626		
<b>Population:</b>	34,410		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$1,093,189		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,254,017	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$36	\$113	\$82
Revenue Collected During FY 18:	\$2,082,471	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,499,652	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$61	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	-\$417,181	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	33.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$836,836	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$24	\$111	\$84

##### 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:	\$743,451	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$203,938	\$2,804,634	\$1,497,688

# 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>\$1,425,783</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$41</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Skokie Public Library District		
<b>Unit Code:</b>	016/116/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,313,142		
<b>Equalized Assessed Valuation:</b>	\$2,485,448,498		
<b>Population:</b>	64,270		
<b>Employees:</b>			
<b>Full Time:</b>		83	
<b>Part Time:</b>		81	
<b>Salaries Paid:</b>		\$6,209,804	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,210,496	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$97	\$113	\$82
Revenue Collected During FY 18:	\$11,950,622	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$11,323,746	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$186	\$133	\$101
Per Capita Expenditures:	\$176	\$124	\$89
Revenues over (under) Expenditures:	\$626,876	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	58.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$6,637,372	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$103	\$111	\$84

##### 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:	\$299,638	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$12,764,389	\$2,804,634	\$1,497,688

# 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>\$4,278,285</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$67</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Smithton Public Library District</b>		
<b>Unit Code:</b>	088/010/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$385,450		
<b>Equalized Assessed Valuation:</b>	\$105,195,953		
<b>Population:</b>	4,807		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$95,350		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,639	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$60	\$82	\$50
Revenue Collected During FY 18:	\$240,610	\$248,133	\$178,192
Expenditures During FY 18:	\$174,020	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	\$66,590	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	205.28%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$357,229	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$74	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,854	\$86,265	\$
Total Unrestricted Net Assets:	\$220,376	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Somonauk Public Library District		
<b>Unit Code:</b>	050/025/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$941,159		
<b>Equalized Assessed Valuation:</b>	\$202,974,783		
<b>Population:</b>	5,840		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$181,057	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$265,121	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$45	\$82	\$50
Revenue Collected During FY 18:	\$457,343	\$248,133	\$178,192
Expenditures During FY 18:	\$500,725	\$234,417	\$166,135
Per Capita Revenue:	\$78	\$64	\$46
Per Capita Expenditures:	\$86	\$60	\$42
Revenues over (under) Expenditures:	-\$43,382	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	61.26%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$306,739	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$53	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$523,950	\$86,265	\$
Total Unrestricted Net Assets:	\$1,019,294	\$149,248	\$1

# 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>\$2,130,000</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$365</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.05%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>South County Public Library District</b>		
<b>Unit Code:</b>	007/010/10	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$27,675		
<b>Equalized Assessed Valuation:</b>	\$22,557,632		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$13,325		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,257	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$24,503	\$248,133	\$178,192
Expenditures During FY 18:	\$23,852	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$651	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	129.58%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,908	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$31	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	South Macon Public Library District		
<b>Unit Code:</b>	055/015/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$115,000		
<b>Equalized Assessed Valuation:</b>	\$55,887,005		
<b>Population:</b>	1,140		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$48,625		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,611	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$37	\$82	\$50
Revenue Collected During FY 18:	\$95,650	\$248,133	\$178,192
Expenditures During FY 18:	\$101,679	\$234,417	\$166,135
Per Capita Revenue:	\$84	\$64	\$46
Per Capita Expenditures:	\$89	\$60	\$42
Revenues over (under) Expenditures:	-\$6,029	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	31.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$32,086	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$28	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$27,406	\$149,248	\$1

# 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>\$4,680</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Spoon River Public Library District		
<b>Unit Code:</b>	029/010/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$149,707		
<b>Equalized Assessed Valuation:</b>	\$46,947,465		
<b>Population:</b>	3,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$54,515		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$104,060	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$31	\$82	\$50
Revenue Collected During FY 18:	\$96,458	\$248,133	\$178,192
Expenditures During FY 18:	\$115,020	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	-\$18,562	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.33%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$85,498	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$25	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$52,322	\$17,532	\$
Total Unreserved Funds:	\$33,174	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	St. Charles Public Library District		
<b>Unit Code:</b>	045/030/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,096,650		
<b>Equalized Assessed Valuation:</b>	\$2,360,255,427		
<b>Population:</b>	55,092		
<b>Employees:</b>			
<b>Full Time:</b>		41	
<b>Part Time:</b>		67	
<b>Salaries Paid:</b>		\$3,506,084	

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>\$1,653,455</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$8,106,970</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$6,902,267</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$147</b>	\$133	\$101
Per Capita Expenditures:	<b>\$125</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$1,204,703</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>29.07%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$2,006,200</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$36</b>	\$111	\$84

##### 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>\$2,346,998</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$9,144,249</b>	\$2,804,634	\$1,497,688

# 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>\$112,901</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$2</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	St. Elmo Public Library District		
<b>Unit Code:</b>	026/010/10	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$200,880		
<b>Equalized Assessed Valuation:</b>	\$87,153,463		
<b>Population:</b>	3,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$70,839	

**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>\$177,911</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$59</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$224,031</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$200,473</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$75</b>	\$64	\$46
Per Capita Expenditures:	<b>\$67</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$23,558</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>100.50%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$201,469</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$67</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$17,532	\$
Total Unreserved Funds:	<b>\$</b>	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$168,769</b>	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$32,700</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$11</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Steeleville Public Library District		
<b>Unit Code:</b>	079/020/10	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$102,179		
<b>Equalized Assessed Valuation:</b>	\$59,918,303		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$49,405		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,848	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$37	\$82	\$50
Revenue Collected During FY 18:	\$118,237	\$248,133	\$178,192
Expenditures During FY 18:	\$104,070	\$234,417	\$166,135
Per Capita Revenue:	\$39	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$14,167	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	119.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$124,015	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$41	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,729	\$86,265	\$
Total Unrestricted Net Assets:	\$66,286	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Steger-So Chicago Heights Public Library District</b>		
<b>Unit Code:</b>	016/085/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$613,000		
<b>Equalized Assessed Valuation:</b>	\$172,408,658		
<b>Population:</b>	13,709		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$184,590		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,470	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$431,066	\$248,133	\$178,192
Expenditures During FY 18:	\$420,000	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$11,066	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	57.51%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$241,536	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$18	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,124	\$86,265	\$
Total Unrestricted Net Assets:	\$145,557	\$149,248	\$1

# 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>\$144,925</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$11</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Stickney-Forest View Public Library District		
<b>Unit Code:</b>	016/090/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,381,549		
<b>Equalized Assessed Valuation:</b>	\$253,947,138		
<b>Population:</b>	10,412		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$759,594		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$280,514	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$27	\$113	\$82
Revenue Collected During FY 18:	\$1,268,276	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,422,825	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$122	\$133	\$101
Per Capita Expenditures:	\$137	\$124	\$89
Revenues over (under) Expenditures:	-\$154,549	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	8.85%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$125,965	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$12	\$111	\$84

##### 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:	\$301,948	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$355,939	\$2,804,634	\$1,497,688

# 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>\$1,479,010</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$142</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Stinson Memorial Public Library District</b>		
<b>Unit Code:</b>	091/010/10	<b>County:</b>	Union
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$285,489		
<b>Equalized Assessed Valuation:</b>	\$153,840,533		
<b>Population:</b>	14,466		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$174,373		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,939	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$9	\$82	\$50
Revenue Collected During FY 18:	\$286,244	\$248,133	\$178,192
Expenditures During FY 18:	\$315,593	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	-\$29,349	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	33.14%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$104,590	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sugar Grove Public Library District		
<b>Unit Code:</b>	045/040/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,705,200		
<b>Equalized Assessed Valuation:</b>	\$469,757,513		
<b>Population:</b>	15,761		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$325,541		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,525	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$6	\$82	\$50
Revenue Collected During FY 18:	\$700,250	\$248,133	\$178,192
Expenditures During FY 18:	\$632,667	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$67,583	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	25.31%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$160,108	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,404	\$86,265	\$
Total Unrestricted Net Assets:	\$131,920	\$149,248	\$1

# 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>\$4,333,217</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$275</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.90%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Summit Public Library District		
Unit Code:	016/093/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$415,374		
Equalized Assessed Valuation:	\$157,612,883		
Population:	11,446		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$162,864	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$334,952	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$318,688	\$248,133	\$178,192
Expenditures During FY 18:	\$365,161	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	-\$46,473	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	79.00%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$288,479	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$25	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$172,475	\$86,265	\$
Total Unrestricted Net Assets:	\$297,989	\$149,248	\$1

# 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>\$2,255,000</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$197</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.43%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sumpter Township Public Library District		
<b>Unit Code:</b>	018/015/10	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$34,651		
<b>Equalized Assessed Valuation:</b>	\$23,641,997		
<b>Population:</b>	1,980		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$23,486		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,912	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$12	\$82	\$50
Revenue Collected During FY 18:	\$50,664	\$248,133	\$178,192
Expenditures During FY 18:	\$44,120	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$6,544	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	69.03%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,456	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$15	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Talcott Free Public Library District		
<b>Unit Code:</b>	101/030/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$550,209		
<b>Equalized Assessed Valuation:</b>	\$190,707,808		
<b>Population:</b>	13,777		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$236,506		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$911,300	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$66	\$82	\$50
Revenue Collected During FY 18:	\$517,161	\$248,133	\$178,192
Expenditures During FY 18:	\$467,045	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$50,116	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	214.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,000,416	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$684,478	\$86,265	\$
Total Unrestricted Net Assets:	\$315,938	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,309</b>	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Three Rivers Public Library District		
<b>Unit Code:</b>	099/060/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,791,875		
<b>Equalized Assessed Valuation:</b>	\$1,271,760,935		
<b>Population:</b>	26,600		
<b>Employees:</b>			
<b>Full Time:</b>			8
<b>Part Time:</b>			25
<b>Salaries Paid:</b>			\$641,190

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>\$1,052,577</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$1,582,105</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$1,393,836</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$59</b>	\$133	\$101
Per Capita Expenditures:	<b>\$52</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$188,269</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>89.02%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$1,240,846</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$47</b>	\$111	\$84

##### 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>\$1,067,207</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$904,211</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tiskilwa Public Library District		
<b>Unit Code:</b>	006/035/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$100,500		
<b>Equalized Assessed Valuation:</b>	\$34,428,635		
<b>Population:</b>	1,487		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$48,374		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,213	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$58	\$82	\$50
Revenue Collected During FY 18:	\$107,668	\$248,133	\$178,192
Expenditures During FY 18:	\$102,915	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$69	\$60	\$42
Revenues over (under) Expenditures:	\$4,753	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	88.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$90,966	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$61	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,067	\$86,265	\$
Total Unrestricted Net Assets:	\$89,899	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Tolono Public Library District</b>		
<b>Unit Code:</b>	010/010/10	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$373,100		
<b>Equalized Assessed Valuation:</b>	\$272,592,391		
<b>Population:</b>	11,675		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$217,934		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$359,274	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$31	\$82	\$50
Revenue Collected During FY 18:	\$380,618	\$248,133	\$178,192
Expenditures During FY 18:	\$362,244	\$234,417	\$166,135
Per Capita Revenue:	\$33	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$18,374	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	104.25%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$377,648	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$32	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,452	\$86,265	\$
Total Unrestricted Net Assets:	\$367,196	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Toluca Public Library District		
<b>Unit Code:</b>	059/010/10	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$30,499		
<b>Equalized Assessed Valuation:</b>	\$13,165,265		
<b>Population:</b>	1,414		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$15,187		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,359	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$9	\$82	\$50
Revenue Collected During FY 18:	\$32,484	\$248,133	\$178,192
Expenditures During FY 18:	\$30,809	\$234,417	\$166,135
Per Capita Revenue:	\$23	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$1,675	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	45.55%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$14,034	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Toulon Public Library District</b>		
<b>Unit Code:</b>	087/050/10	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$206,317		
<b>Equalized Assessed Valuation:</b>	\$51,616,087		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$103,069		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,442	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$51	\$82	\$50
Revenue Collected During FY 18:	\$217,646	\$248,133	\$178,192
Expenditures During FY 18:	\$215,481	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$2,165	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	90.02%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$193,976	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$43	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,592	\$86,265	\$
Total Unrestricted Net Assets:	\$222,510	\$149,248	\$1

# 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>\$191,570</b>	\$141,627	\$
Per Capita Debt:	<b>\$43</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Towanda Public Library District</b>		
<b>Unit Code:</b>	064/020/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$596,743		
<b>Equalized Assessed Valuation:</b>	\$66,456,497		
<b>Population:</b>	2,187		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$81,737		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$237,346	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$109	\$82	\$50
Revenue Collected During FY 18:	\$171,767	\$248,133	\$178,192
Expenditures During FY 18:	\$152,595	\$234,417	\$166,135
Per Capita Revenue:	\$79	\$64	\$46
Per Capita Expenditures:	\$70	\$60	\$42
Revenues over (under) Expenditures:	\$19,172	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	168.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$256,518	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$117	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$142,462	\$17,532	\$
Total Unreserved Funds:	\$114,056	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Town & Country Public Library District		
<b>Unit Code:</b>	045/050/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,398,400		
<b>Equalized Assessed Valuation:</b>	\$379,425,368		
<b>Population:</b>	12,392		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$574,621		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,712	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$5	\$113	\$82
Revenue Collected During FY 18:	\$1,372,438	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,468,582	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$111	\$133	\$101
Per Capita Expenditures:	\$119	\$124	\$89
Revenues over (under) Expenditures:	-\$96,144	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	0.63%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$9,193	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$1	\$111	\$84

##### 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:	\$29,345	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$64,238	\$2,804,634	\$1,497,688

# 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>\$44,086</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$4</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Townships of the Quincy Area Public Library District</b>														
<b>Unit Code:</b>	001/040/10	<b>County:</b>	Adams												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$396,798														
<b>Equalized Assessed Valuation:</b>	\$274,575,519														
<b>Population:</b>	11,121														
<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; text-align: right;">\$</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:	\$395,938	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$36	\$82	\$50
Revenue Collected During FY 18:	\$402,355	\$248,133	\$178,192
Expenditures During FY 18:	\$345,469	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$56,886	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	131.08%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$452,824	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$41	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$452,824	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tremont Public Library District		
<b>Unit Code:</b>	090/050/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$392,689		
<b>Equalized Assessed Valuation:</b>	\$120,363,604		
<b>Population:</b>	5,022		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$157,162	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,685	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$48	\$82	\$50
Revenue Collected During FY 18:	\$319,892	\$248,133	\$178,192
Expenditures During FY 18:	\$285,923	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$57	\$60	\$42
Revenues over (under) Expenditures:	\$33,969	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	96.06%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$274,654	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$55	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$196,902	\$86,265	\$
Total Unrestricted Net Assets:	\$77,752	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tri-City Public Library District		
<b>Unit Code:</b>	083/035/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$277,925		
<b>Equalized Assessed Valuation:</b>	\$79,918,239		
<b>Population:</b>	3,256		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$45,598		

Blended Component Units
Empty table for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$246,365	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$76	\$82	\$50
Revenue Collected During FY 18:	\$186,819	\$248,133	\$178,192
Expenditures During FY 18:	\$212,805	\$234,417	\$166,135
Per Capita Revenue:	\$57	\$64	\$46
Per Capita Expenditures:	\$65	\$60	\$42
Revenues over (under) Expenditures:	-\$25,986	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	103.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$220,379	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$68	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$212,279	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$287,547</b>	\$141,627	\$
Per Capita Debt:	<b>\$88</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Tri-Township Public Library District</b>		
<b>Unit Code:</b>	057/020/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$625,200		
<b>Equalized Assessed Valuation:</b>	\$350,315,759		
<b>Population:</b>	13,215		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>	\$250,617		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$954,172	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$72	\$82	\$50
Revenue Collected During FY 18:	\$636,692	\$248,133	\$178,192
Expenditures During FY 18:	\$573,171	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$63,521	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	209.38%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,200,081	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$91	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$938,983	\$86,265	\$
Total Unrestricted Net Assets:	\$239,578	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>University Park Public Library District</b>		
<b>Unit Code:</b>	099/040/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,090,000		
<b>Equalized Assessed Valuation:</b>	\$110,277,482		
<b>Population:</b>	7,129		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$222,179		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$678,728	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$95	\$82	\$50
Revenue Collected During FY 18:	\$566,953	\$248,133	\$178,192
Expenditures During FY 18:	\$520,405	\$234,417	\$166,135
Per Capita Revenue:	\$80	\$64	\$46
Per Capita Expenditures:	\$73	\$60	\$42
Revenues over (under) Expenditures:	\$46,548	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	139.37%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$725,276	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$102	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$296,512	\$86,265	\$
Total Unrestricted Net Assets:	\$481,493	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Utica Public Library District		
<b>Unit Code:</b>	050/030/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$208,110		
<b>Equalized Assessed Valuation:</b>	\$113,756		
<b>Population:</b>	2,990		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$70,678		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,571	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$159,053	\$248,133	\$178,192
Expenditures During FY 18:	\$139,465	\$234,417	\$166,135
Per Capita Revenue:	\$53	\$64	\$46
Per Capita Expenditures:	\$47	\$60	\$42
Revenues over (under) Expenditures:	\$19,588	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	78.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$109,159	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$37	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Valley Public Library District		
<b>Unit Code:</b>	029/020/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$23,250		
<b>Equalized Assessed Valuation:</b>	\$13,612,790		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$14,805		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,027	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$50	\$82	\$50
Revenue Collected During FY 18:	\$24,090	\$248,133	\$178,192
Expenditures During FY 18:	\$30,344	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	-\$6,254	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	94.82%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$28,773	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$41	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Valmeyer Public Library District		
<b>Unit Code:</b>	067/010/10	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$66,000		
<b>Equalized Assessed Valuation:</b>	\$66,000		
<b>Population:</b>	5,490		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$23,683		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,552	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$20	\$82	\$50
Revenue Collected During FY 18:	\$68,625	\$248,133	\$178,192
Expenditures During FY 18:	\$62,588	\$234,417	\$166,135
Per Capita Revenue:	\$13	\$64	\$46
Per Capita Expenditures:	\$11	\$60	\$42
Revenues over (under) Expenditures:	\$6,037	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	184.68%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$115,589	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$21	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Vernon Area Public Library District		
<b>Unit Code:</b>	049/040/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,774,985		
<b>Equalized Assessed Valuation:</b>	\$2,581,833,057		
<b>Population:</b>	41,055		
<b>Employees:</b>			
<b>Full Time:</b>	46		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$3,604,400		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,315,107	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$129	\$113	\$82
Revenue Collected During FY 18:	\$8,124,787	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,733,102	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$198	\$133	\$101
Per Capita Expenditures:	\$164	\$124	\$89
Revenues over (under) Expenditures:	\$1,391,685	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	88.47%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$5,956,792	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$145	\$111	\$84

##### 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:	\$1,463,226	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$7,518,725	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Vespasian Warner Public Library District</b>		
<b>Unit Code:</b>	020/010/10	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,054,852		
<b>Equalized Assessed Valuation:</b>	\$432,110,288		
<b>Population:</b>	12,058		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$394,734		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,486,717	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$123	\$113	\$82
Revenue Collected During FY 18:	\$1,239,033	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$881,626	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$103	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	\$357,407	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	209.17%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,844,124	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$153	\$111	\$84

##### 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:	\$258,259	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,585,864	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Viola Public Library District		
<b>Unit Code:</b>	066/030/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$89,866		
<b>Equalized Assessed Valuation:</b>	\$29,093,673		
<b>Population:</b>	2,245		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$27,339		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,850	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$13	\$82	\$50
Revenue Collected During FY 18:	\$89,866	\$248,133	\$178,192
Expenditures During FY 18:	\$86,078	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$3,788	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	39.08%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$33,638	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$15	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Walnut Public Library District		
<b>Unit Code:</b>	006/030/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$98,891		
<b>Equalized Assessed Valuation:</b>	\$23,747,447		
<b>Population:</b>	1,821		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$35,985		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,143	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$6	\$82	\$50
Revenue Collected During FY 18:	\$54,457	\$248,133	\$178,192
Expenditures During FY 18:	\$67,567	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$37	\$60	\$42
Revenues over (under) Expenditures:	-\$13,110	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	11.34%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$7,664	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$4	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$229	\$86,265	\$
Total Unrestricted Net Assets:	\$7,893	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Warren County Public Library District</b>		
<b>Unit Code:</b>	094/010/10	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$929,652		
<b>Equalized Assessed Valuation:</b>	\$338,646,793		
<b>Population:</b>	10,799		
<b>Employees:</b>			
	<b>Full Time:</b>	6	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$304,609	

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>\$608,329</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$634,594</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$646,307</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$59</b>	\$64	\$46
Per Capita Expenditures:	<b>\$60</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>-\$11,713</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>92.31%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$596,616</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$55</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$164,253</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$432,363</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Warren-Newport Public Library District</b>		
<b>Unit Code:</b>	049/050/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,261,000		
<b>Equalized Assessed Valuation:</b>	\$1,894,310,285		
<b>Population:</b>	66,690		
<b>Employees:</b>			
	<b>Full Time:</b>	32	
	<b>Part Time:</b>	61	
	<b>Salaries Paid:</b>	\$2,940,842	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,599,586	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$69	\$113	\$82
Revenue Collected During FY 18:	\$7,263,214	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,125,741	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$109	\$133	\$101
Per Capita Expenditures:	\$92	\$124	\$89
Revenues over (under) Expenditures:	\$1,137,473	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	77.33%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,737,059	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$71	\$111	\$84

##### 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:	\$820,546	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,652,594	\$2,804,634	\$1,497,688

# 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>\$6,923,586</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$104</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Warrenville Public Library District		
<b>Unit Code:</b>	022/035/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,136,000		
<b>Equalized Assessed Valuation:</b>	\$488,878,067		
<b>Population:</b>	13,551		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$869,437		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$918,584	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$68	\$113	\$82
Revenue Collected During FY 18:	\$1,852,741	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,804,000	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$137	\$133	\$101
Per Capita Expenditures:	\$133	\$124	\$89
Revenues over (under) Expenditures:	\$48,741	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	39.76%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$717,325	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$53	\$111	\$84

##### 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:	\$345,171	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$526,985	\$2,804,634	\$1,497,688

# 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>\$1,820,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$134</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Washington Public Library District		
<b>Unit Code:</b>	090/060/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,112,329		
<b>Equalized Assessed Valuation:</b>	\$513,479,999		
<b>Population:</b>	23,604		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$435,256		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,472,624	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$62	\$113	\$82
Revenue Collected During FY 18:	\$1,143,347	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$952,625	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$48	\$133	\$101
Per Capita Expenditures:	\$40	\$124	\$89
Revenues over (under) Expenditures:	\$190,722	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	174.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,663,346	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$70	\$111	\$84

##### 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:	\$306,075	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,357,272	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wauconda Public Library District		
<b>Unit Code:</b>	049/055/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,400,000		
<b>Equalized Assessed Valuation:</b>	\$754,799,551		
<b>Population:</b>	27,246		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	39		
<b>Salaries Paid:</b>	\$1,514,761		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,806,985	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$103	\$113	\$82
Revenue Collected During FY 18:	\$3,419,279	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,193,436	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$125	\$133	\$101
Per Capita Expenditures:	\$117	\$124	\$89
Revenues over (under) Expenditures:	\$225,843	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	94.97%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,032,828	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$111	\$111	\$84

##### 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:	\$319,738	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,964,446	\$2,804,634	\$1,497,688

# 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>\$865,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$32</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Weldon Public Library District		
<b>Unit Code:</b>	020/030/10	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,225		
<b>Equalized Assessed Valuation:</b>	\$28,500,703		
<b>Population:</b>	875		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$26,809		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,201	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$83	\$82	\$50
Revenue Collected During FY 18:	\$70,978	\$248,133	\$178,192
Expenditures During FY 18:	\$68,419	\$234,417	\$166,135
Per Capita Revenue:	\$81	\$64	\$46
Per Capita Expenditures:	\$78	\$60	\$42
Revenues over (under) Expenditures:	\$2,559	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	109.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$74,760	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$85	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	West Chicago Public Library District		
<b>Unit Code:</b>	022/036/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,096,000		
<b>Equalized Assessed Valuation:</b>	\$715,993,276		
<b>Population:</b>	29,924		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$1,077,071	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$390,444	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$13	\$113	\$82
Revenue Collected During FY 18:	\$2,252,957	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,136,548	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$75	\$133	\$101
Per Capita Expenditures:	\$71	\$124	\$89
Revenues over (under) Expenditures:	\$116,409	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	23.72%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$506,853	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$17	\$111	\$84

##### 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:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$78,380	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>West Sangamon Public Library District</b>		
<b>Unit Code:</b>	083/030/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$180,112		
<b>Equalized Assessed Valuation:</b>	\$105,456,898		
<b>Population:</b>	4,399		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$87,294		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,196	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$18	\$82	\$50
Revenue Collected During FY 18:	\$158,053	\$248,133	\$178,192
Expenditures During FY 18:	\$149,651	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$8,402	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	59.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$88,598	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$20	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$64,934	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	West Union Public Library District		
<b>Unit Code:</b>	012/020/10	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$43,143		
<b>Equalized Assessed Valuation:</b>	\$8,923,059		
<b>Population:</b>	785		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$16,980		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,452	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$40,657	\$248,133	\$178,192
Expenditures During FY 18:	\$38,909	\$234,417	\$166,135
Per Capita Revenue:	\$52	\$64	\$46
Per Capita Expenditures:	\$50	\$60	\$42
Revenues over (under) Expenditures:	\$1,748	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	54.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$21,200	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$27	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Westchester Public Library District		
<b>Unit Code:</b>	016/131/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,279,088		
<b>Equalized Assessed Valuation:</b>	\$536,677,571		
<b>Population:</b>	16,461		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$709,246	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,883,079	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$114	\$113	\$82
Revenue Collected During FY 18:	\$1,199,821	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,347,529	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$73	\$133	\$101
Per Capita Expenditures:	\$82	\$124	\$89
Revenues over (under) Expenditures:	-\$147,708	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	128.78%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,735,371	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$105	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,081	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,418,515	\$2,804,634	\$1,497,688

# 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>\$46,043</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$3</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Western Public Library District</b>											
<b>Unit Code:</b>	037/030/10	<b>County:</b>	Henry									
<b>Fiscal Year End:</b>	6/30/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$1,122,078											
<b>Equalized Assessed Valuation:</b>	\$101,811,464											
<b>Population:</b>	4,045											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; padding: 2px; text-align: center;">10</td> <td style="border: 1px solid black; width: 5%;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$134,305</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	10		<b>Salaries Paid:</b>	\$134,305	
<b>Full Time:</b>												
<b>Part Time:</b>	10											
<b>Salaries Paid:</b>	\$134,305											

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$954,840	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$236	\$82	\$50
Revenue Collected During FY 18:	\$223,717	\$248,133	\$178,192
Expenditures During FY 18:	\$207,965	\$234,417	\$166,135
Per Capita Revenue:	\$55	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$15,752	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	466.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$970,592	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$240	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,187	\$86,265	\$
Total Unrestricted Net Assets:	\$846,405	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Westmont Public Library District		
<b>Unit Code:</b>	022/065/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,018,131		
<b>Equalized Assessed Valuation:</b>	\$839,446,499		
<b>Population:</b>	24,756		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$901,815		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$582,498	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$24	\$113	\$82
Revenue Collected During FY 18:	\$1,902,400	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,815,090	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$77	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	\$87,310	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	33.28%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$604,141	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$24	\$111	\$84

##### 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:	\$457,532	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$9,052	\$2,804,634	\$1,497,688

# 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>\$517,713</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$21</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>-\$126</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	<b>\$31</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>-\$31</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>-\$157</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Westville Public Library District		
<b>Unit Code:</b>	092/012/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$483,485		
<b>Equalized Assessed Valuation:</b>	\$84,390,724		
<b>Population:</b>	12,499		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$117,581		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,987	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$10	\$82	\$50
Revenue Collected During FY 18:	\$245,771	\$248,133	\$178,192
Expenditures During FY 18:	\$215,754	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$17	\$60	\$42
Revenues over (under) Expenditures:	\$30,017	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$160,004	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$13	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,805	\$86,265	\$
Total Unrestricted Net Assets:	-\$87,801	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	White Oak Public Library District		
<b>Unit Code:</b>	099/003/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,639,403		
<b>Equalized Assessed Valuation:</b>	\$1,998,306,734		
<b>Population:</b>	77,893		
<b>Employees:</b>			
<b>Full Time:</b>		35	
<b>Part Time:</b>		62	
<b>Salaries Paid:</b>		\$2,243,997	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,399,036	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$44	\$113	\$82
Revenue Collected During FY 18:	\$6,546,196	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,075,792	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$84	\$133	\$101
Per Capita Expenditures:	\$78	\$124	\$89
Revenues over (under) Expenditures:	\$470,404	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	63.69%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,869,440	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$50	\$111	\$84

##### 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:	\$1,950,243	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,475,615	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$20,070,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$258</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>1.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>William Leonard Public Library District</b>		
<b>Unit Code:</b>	016/076/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$306,559		
<b>Equalized Assessed Valuation:</b>	\$43,234,912		
<b>Population:</b>	5,337		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$119,876	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,664	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$7	\$82	\$50
Revenue Collected During FY 18:	\$215,789	\$248,133	\$178,192
Expenditures During FY 18:	\$246,838	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$46	\$60	\$42
Revenues over (under) Expenditures:	-\$31,049	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$4,615	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,686	\$86,265	\$
Total Unrestricted Net Assets:	\$71,396	\$149,248	\$1

# 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>\$28,598</b>	\$141,627	\$
Per Capita Debt:	<b>\$5</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Williamsfield Public Library District</b>		
<b>Unit Code:</b>	048/060/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$254,281		
<b>Equalized Assessed Valuation:</b>	\$102,206,163		
<b>Population:</b>	1,950		
<b>Employees:</b>			
<b>Full Time:</b>		2	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>	\$68,369		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,757	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$43	\$82	\$50
Revenue Collected During FY 18:	\$223,263	\$248,133	\$178,192
Expenditures During FY 18:	\$206,865	\$234,417	\$166,135
Per Capita Revenue:	\$114	\$64	\$46
Per Capita Expenditures:	\$106	\$60	\$42
Revenues over (under) Expenditures:	\$16,398	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	48.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$100,155	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$51	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,512	\$86,265	\$
Total Unrestricted Net Assets:	\$94,643	\$149,248	\$1

# 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>\$181,617</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$93</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</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>\$15</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$409</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$428</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$19</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>-\$1</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Wilmette Public Library District</b>		
<b>Unit Code:</b>	016/095/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,455,052		
<b>Equalized Assessed Valuation:</b>	\$1,961,313,130		
<b>Population:</b>	27,087		
<b>Employees:</b>			
<b>Full Time:</b>		36	
<b>Part Time:</b>		68	
<b>Salaries Paid:</b>		\$2,683,946	

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>\$8,853,461</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$327</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$6,497,032</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$5,338,110</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$240</b>	\$133	\$101
Per Capita Expenditures:	<b>\$197</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$1,158,922</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>181.01%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$9,662,383</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$357</b>	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,489,748</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$8,958,617</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wilmington Public Library District		
<b>Unit Code:</b>	099/070/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,252,863		
<b>Equalized Assessed Valuation:</b>	\$229,497,246		
<b>Population:</b>	9,345		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$383,685		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$812,508	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$87	\$82	\$50
Revenue Collected During FY 18:	\$762,923	\$248,133	\$178,192
Expenditures During FY 18:	\$797,167	\$234,417	\$166,135
Per Capita Revenue:	\$82	\$64	\$46
Per Capita Expenditures:	\$85	\$60	\$42
Revenues over (under) Expenditures:	-\$34,244	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	97.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$778,264	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$83	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,648	\$86,265	\$
Total Unrestricted Net Assets:	\$434,101	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Windsor Storm Memorial Public Library District</b>		
<b>Unit Code:</b>	086/005/10	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$81,627		
<b>Equalized Assessed Valuation:</b>	\$19,386,209		
<b>Population:</b>	1,474		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$37,999		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,920	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$85,252	\$248,133	\$178,192
Expenditures During FY 18:	\$100,757	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	-\$15,505	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	28.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$28,415	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$19	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$28,415	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Winnebago Public Library District</b>
<b>Unit Code:</b>	101/040/10
<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2018
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$442,099
<b>Equalized Assessed Valuation:</b>	\$141,495,454
<b>Population:</b>	7,500
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$133,028

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,507	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$320,077	\$248,133	\$178,192
Expenditures During FY 18:	\$336,426	\$234,417	\$166,135
Per Capita Revenue:	\$43	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	-\$16,349	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	33.93%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$114,158	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$15	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,614	\$17,532	\$
Total Unreserved Funds:	\$84,544	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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>\$135,011</b>	\$141,627	\$
Per Capita Debt:	<b>\$18</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Winnetka-Northfield Public Library District</b>		
<b>Unit Code:</b>	016/096/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,149,157		
<b>Equalized Assessed Valuation:</b>	\$1,928,347,952		
<b>Population:</b>	17,357		
<b>Employees:</b>			
<b>Full Time:</b>	20		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$1,604,376		

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>\$4,022,201</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$232</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$4,226,946</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$5,651,555</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$244</b>	\$133	\$101
Per Capita Expenditures:	<b>\$326</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>-\$1,424,609</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>45.96%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$2,597,592</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$150</b>	\$111	\$84

##### 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>\$101,666</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$3,286,386</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wood Dale Public Library District		
<b>Unit Code:</b>	022/040/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,649,100		
<b>Equalized Assessed Valuation:</b>	\$508,323,866		
<b>Population:</b>	13,166		
<b>Employees:</b>			
	<b>Full Time:</b>	13	
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$964,718	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$593,797	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$45	\$113	\$82
Revenue Collected During FY 18:	\$2,583,699	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,811,388	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$196	\$133	\$101
Per Capita Expenditures:	\$138	\$124	\$89
Revenues over (under) Expenditures:	\$772,311	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	42.29%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$766,108	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$58	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,176,494	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$223,339	\$2,804,634	\$1,497,688

# 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>\$428,598</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$33</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Woodridge Public Library District		
<b>Unit Code:</b>	022/060/10	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,882,041		
<b>Equalized Assessed Valuation:</b>	\$1,170,059,471		
<b>Population:</b>	32,971		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	43		
<b>Salaries Paid:</b>	\$1,801,192		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,826,175	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$86	\$113	\$82
Revenue Collected During FY 18:	\$3,857,300	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,165,157	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$117	\$133	\$101
Per Capita Expenditures:	\$96	\$124	\$89
Revenues over (under) Expenditures:	\$692,143	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	111.10%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,516,425	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$107	\$111	\$84

##### 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:	\$17,815	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,836,751	\$2,804,634	\$1,497,688

# 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>\$463,481</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$14</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>-\$126</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	<b>\$31</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>-\$31</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-4.52%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>-\$157</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Worden Public Library District</b>		
<b>Unit Code:</b>	057/030/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$64,687		
<b>Equalized Assessed Valuation:</b>	\$22,455,936		
<b>Population:</b>	1,392		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$16,794		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,818	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$41,628	\$248,133	\$178,192
Expenditures During FY 18:	\$38,743	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$2,885	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	68.92%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$26,703	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$19	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,969	\$17,532	\$
Total Unreserved Funds:	\$3,734	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Worth Public Library District		
<b>Unit Code:</b>	016/100/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,241,340		
<b>Equalized Assessed Valuation:</b>	\$161,474,169		
<b>Population:</b>	10,789		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$395,126		

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>\$1,056,078</b>	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	<b>\$98</b>	\$82	\$50
Revenue Collected During FY 18:	<b>\$783,858</b>	\$248,133	\$178,192
Expenditures During FY 18:	<b>\$764,235</b>	\$234,417	\$166,135
Per Capita Revenue:	<b>\$73</b>	\$64	\$46
Per Capita Expenditures:	<b>\$71</b>	\$60	\$42
Revenues over (under) Expenditures:	<b>\$19,623</b>	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	<b>131.44%</b>	159.15%	112.94%
Ending Fund Balance for FY 18:	<b>\$1,004,473</b>	\$329,952	\$206,786
Per Capita Ending Fund Balance:	<b>\$93</b>	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$50,252</b>	\$86,265	\$
Total Unrestricted Net Assets:	<b>\$952,002</b>	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wyoming Public Library District		
<b>Unit Code:</b>	087/100/10	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$91,984		
<b>Equalized Assessed Valuation:</b>	\$53,262,522		
<b>Population:</b>	2,042		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$46,592		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,870	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$4	\$82	\$50
Revenue Collected During FY 18:	\$77,928	\$248,133	\$178,192
Expenditures During FY 18:	\$77,164	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$764	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	11.19%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$8,634	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$4	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$	\$149,248	\$1

# 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:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$409	\$
Expenditures During FY 18:	\$	\$428	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$19	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$1	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Zion-Benton Public Library District		
<b>Unit Code:</b>	049/060/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,690,500		
<b>Equalized Assessed Valuation:</b>	\$569,292,609		
<b>Population:</b>	42,403		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$1,155,119		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,352,155	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$32	\$113	\$82
Revenue Collected During FY 18:	\$2,315,185	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,231,018	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$55	\$133	\$101
Per Capita Expenditures:	\$53	\$124	\$89
Revenues over (under) Expenditures:	\$84,167	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	64.34%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,435,494	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$34	\$111	\$84

##### 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:	\$178,687	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,307,239	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$31	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	\$	-\$157	\$
Per Capita Ending Retained Earnings:	\$	\$	\$