

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:	Acorn Public Library District
Unit Code:	016/010/10
County:	Cook
Fiscal Year End:	6/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,601,100
Equalized Assessed Valuation:	\$517,188,758
Population:	36,875
Employees:	
Full Time:	9
Part Time:	18
Salaries Paid:	\$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:	\$569,000	\$2,043,423	\$269,563
Per Capita Debt:	\$15	\$62	\$14
General Obligation Debt over EAV:	0.11%	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

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

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

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



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,755,000	\$2,043,423	\$269,563
Per Capita Debt:	\$89	\$62	\$14
General Obligation Debt over EAV:	0.08%	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

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



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,541	\$141,627	\$
Per Capita Debt:	\$1	\$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

Unit Name:	Alpha Park Public Library District		
Unit Code:	072/010/10	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,907,672		
Equalized Assessed Valuation:	\$427,475,305		
Population:	28,436		
Employees:			
Full Time:		11	
Part Time:		14	
Salaries Paid:	\$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:	\$755,000	\$2,043,423	\$269,563
Per Capita Debt:	\$27	\$62	\$14
General Obligation Debt over EAV:	0.18%	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

Unit Name:	Alsip-Merrionette Park Public Library District		
Unit Code:	016/015/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,816,742		
Equalized Assessed Valuation:	\$632,904,906		
Population:	19,158		
Employees:			
Full Time:	7		
Part Time:	27		
Salaries Paid:	\$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:	\$3,025,497	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$158	\$113	\$82
Revenue Collected During FY 18:	\$2,946,652	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,776,974	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$154	\$133	\$101
Per Capita Expenditures:	\$145	\$124	\$89
Revenues over (under) Expenditures:	\$169,678	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	115.06%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,195,175	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$167	\$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:	\$4,030,843	\$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:	\$1,645,000	\$2,043,423	\$269,563
Per Capita Debt:	\$86	\$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:	-\$14.108	-\$126	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$1	\$	\$
Revenue Collected During FY 18:	\$	\$	\$
Expenditures During FY 18:	\$3.476	\$31	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	-\$3.476	-\$31	\$
Ratio of Retained Earnings to Expenditures:	-505.87%	-4.52%	0.00%
Ending Retained Earnings for FY 17:	-\$17.584	-\$157	\$
Per Capita Ending Retained Earnings:	-\$1	\$	\$

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

Unit Name:	Antioch Public Library District		
Unit Code:	049/001/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,934,413		
Equalized Assessed Valuation:	\$658,752,400		
Population:	26,111		
Employees:			
Full Time:	16		
Part Time:	37		
Salaries Paid:	\$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:	\$645,000	\$2,043,423	\$269,563
Per Capita Debt:	\$25	\$62	\$14
General Obligation Debt over EAV:	0.10%	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

Unit Name:	Arcola Public Library District		
Unit Code:	021/010/10	County:	Douglas
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$237,210		
Equalized Assessed Valuation:	\$119,861,487		
Population:	5,295		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$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:	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:	Argenta-Oreana Public Library District		
Unit Code:	055/030/10	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$315,618		
Equalized Assessed Valuation:	\$87,173,019		
Population:	4,138		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$149,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$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:	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:	Arthur Public Library District		
Unit Code:	070/005/10	County:	Moultrie
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$253,000		
Equalized Assessed Valuation:	\$119,291,870		
Population:	5,000		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$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:	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:	Ashley Public Library District		
Unit Code:	095/005/10	County:	Washington
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$52,111		
Equalized Assessed Valuation:	\$21,998,137		
Population:	1,159		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$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:	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:	Assumption Public Library District		
Unit Code:	011/010/10	County:	Christian
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$109,500		
Equalized Assessed Valuation:	\$41,164,028		
Population:	1,858		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$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:	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:	Astoria Public Library District		
Unit Code:	029/003/10	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$99,150		
Equalized Assessed Valuation:	\$26,707,579		
Population:	2,209		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$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:	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:	Atkinson Public Library District		
Unit Code:	037/003/10	County:	Henry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,975		
Equalized Assessed Valuation:	\$30,387,402		
Population:	1,485		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$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:	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:	Atlanta Public Library District		
Unit Code:	054/001/10	County:	Logan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$186,564		
Equalized Assessed Valuation:	\$43,732,116		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$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:	\$167,961	\$141,627	\$
Per Capita Debt:	\$73	\$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:	\$3.759	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2	\$	\$
Revenue Collected During FY 18:	\$102.983	\$409	\$
Expenditures During FY 18:	\$107.861	\$428	\$
Per Capita Revenue:	\$45	\$	\$
Per Capita Expenditures:	\$47	\$	\$
Operating Income (loss):	-\$4.878	-\$19	\$
Ratio of Retained Earnings to Expenditures:	-0.13%	0.00%	0.00%
Ending Retained Earnings for FY 17:	-\$142	-\$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:	Atwood-Hammond Public Library District		
Unit Code:	074/010/10	County:	Piatt
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$256,628		
Equalized Assessed Valuation:	\$53,524,481		
Population:	2,950		
Employees:			
	Full Time:	2	
	Part Time:	7	
	Salaries Paid:	\$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:	\$19,971	\$141,627	\$
Per Capita Debt:	\$7	\$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:	Auburn Public Library District		
Unit Code:	083/040/10	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$121,180		
Equalized Assessed Valuation:	\$61,618,637		
Population:	3,600		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$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:	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:	Ayer Public Library District		
Unit Code:	090/005/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$252,855		
Equalized Assessed Valuation:	\$59,345,621		
Population:	2,740		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$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:	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:	Barclay Public Library District		
Unit Code:	055/010/10	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$432,000		
Equalized Assessed Valuation:	\$86,151,308		
Population:	1,210		
Employees:			
Full Time:	4		
Part Time:	4		
Salaries Paid:	\$128,586		

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:	\$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:	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

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

Unit Name:	Bartlett Public Library District		
Unit Code:	016/025/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,725,000		
Equalized Assessed Valuation:	\$972,175,735		
Population:	37,555		
Employees:			
Full Time:		19	
Part Time:		31	
Salaries Paid:		\$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:	\$1,001,444	\$2,043,423	\$269,563
Per Capita Debt:	\$27	\$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

Unit Name:	Batavia Public Library District		
Unit Code:	045/009/10	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,178,568		
Equalized Assessed Valuation:	\$946,226,725		
Population:	26,562		
Employees:			
Full Time:	17		
Part Time:	59		
Salaries Paid:	\$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:	\$779,713	\$2,043,423	\$269,563
Per Capita Debt:	\$29	\$62	\$14
General Obligation Debt over EAV:	0.07%	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

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

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

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

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:	\$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

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

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$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

Unit Name:	Benton Public Library District		
Unit Code:	028/010/10	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$658,949		
Equalized Assessed Valuation:	\$113,938,894		
Population:	10,973		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$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:	\$780,000	\$2,043,423	\$269,563
Per Capita Debt:	\$71	\$62	\$14
General Obligation Debt over EAV:	0.68%	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

Unit Name:	Berkeley Public Library District		
Unit Code:	016/126/10	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$397,000		
Equalized Assessed Valuation:	\$98,717,487		
Population:	5,209		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$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:	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:	Bertolet Memorial Public Library District		
Unit Code:	071/005/10	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$120,200		
Equalized Assessed Valuation:	\$29,551,499		
Population:	2,141		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	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:	Bethalto Public Public Library District		
Unit Code:	057/002/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$889,250		
Equalized Assessed Valuation:	\$233,049,305		
Population:	15,828		
Employees:			
	Full Time:	2	
	Part Time:	13	
	Salaries Paid:	\$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:	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:	Blandinsville-Hire Public Library District		
Unit Code:	062/010/10	County:	McDonough
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$98,063		
Equalized Assessed Valuation:	\$62,101,052		
Population:	2,239		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$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

Unit Name:	Blue Mound Memorial Public Library District		
Unit Code:	055/020/10	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$95,700		
Equalized Assessed Valuation:	\$52,721,072		
Population:	2,447		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$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:	\$162,383	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$66	\$82	\$50
Revenue Collected During FY 18:	\$100,700	\$248,133	\$178,192
Expenditures During FY 18:	\$86,170	\$234,417	\$166,135
Per Capita Revenue:	\$41	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$14,530	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	205.31%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$176,913	\$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:	\$140,331	\$17,532	\$
Total Unreserved Funds:	\$36,583	\$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

Unit Name:	Bourbonnais Public Library District		
Unit Code:	046/020/10	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$949,341		
Equalized Assessed Valuation:	\$863,513		
Population:	24,242		
Employees:			
Full Time:	7		
Part Time:	22		
Salaries Paid:	\$412,212		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$108,345	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$4	\$82	\$50
Revenue Collected During FY 18:	\$819,535	\$248,133	\$178,192
Expenditures During FY 18:	\$855,348	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	-\$35,813	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	12.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$106,682	\$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:	\$284,050	\$86,265	\$
Total Unrestricted Net Assets:	\$449	\$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:	\$529,179	\$141,627	\$
Per Capita Debt:	\$22	\$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:	Bradford Public Library District		
Unit Code:	087/010/10	County:	Stark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$113,134		
Equalized Assessed Valuation:	\$17,849,679		
Population:	1,518		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	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:	Bradley Public Library District		
Unit Code:	046/005/10	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,168,175		
Equalized Assessed Valuation:	\$216,543,453		
Population:	13,295		
Employees:			
Full Time:	2		
Part Time:	24		
Salaries Paid:	\$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:	\$1,160,474	\$141,627	\$
Per Capita Debt:	\$87	\$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

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

Unit Name:	Brighton Memorial Public Library District		
Unit Code:	056/020/10	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,248		
Equalized Assessed Valuation:	\$26,779,278		
Population:	2,185		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$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:	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:	Brimfield Public Library District		
Unit Code:	072/050/10	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$537,430		
Equalized Assessed Valuation:	\$113,438,048		
Population:	3,936		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$215,951		

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:	\$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:	\$602,654	\$141,627	\$
Per Capita Debt:	\$153	\$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

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

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:	\$3,235,000	\$2,043,423	\$269,563
Per Capita Debt:	\$408	\$62	\$14
General Obligation Debt over EAV:	1.29%	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

Unit Name:	Brown Co. Public Library District		
Unit Code:	005/005/10	County:	Brown
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$197,135		
Equalized Assessed Valuation:	\$81,268,055		
Population:	6,942		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$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:	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:	Bunker Hill Public Library District		
Unit Code:	056/015/10	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$68,241		
Equalized Assessed Valuation:	\$52,597,971		
Population:	42,700		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$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:	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:	Bushnell Public Library District		
Unit Code:	062/020/10	County:	McDonough
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,650		
Equalized Assessed Valuation:	\$51,717,884		
Population:	4,379		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	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

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

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:	\$375,000	\$2,043,423	\$269,563
Per Capita Debt:	\$104	\$62	\$14
General Obligation Debt over EAV:	0.05%	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

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

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$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

Unit Name:	Cahokia Public Library District		
Unit Code:	088/025/10	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$309,800		
Equalized Assessed Valuation:	\$42,977,433		
Population:	14,151		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$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:	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:	Camargo Township Public Library District		
Unit Code:	021/020/10	County:	Douglas
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$197,229		
Equalized Assessed Valuation:	\$77,316,160		
Population:	4,047		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$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:	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:	Cambridge Public Library District		
Unit Code:	037/005/10	County:	Henry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$247,586		
Equalized Assessed Valuation:	\$65,656,753		
Population:	3,006		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$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:	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:	Camp Point Public Library District		
Unit Code:	001/010/10	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,225		
Equalized Assessed Valuation:	\$45,238,688		
Population:	3,068		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$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:	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:	Carlock Public Library District		
Unit Code:	064/065/10	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$166,500		
Equalized Assessed Valuation:	\$102,226,339		
Population:	2,904		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$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:	\$544,360	\$141,627	\$
Per Capita Debt:	\$187	\$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

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

Unit Name:	Carrier Mills-Stonefort Public Library District		
Unit Code:	082/005/10	County:	Saline
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,000		
Equalized Assessed Valuation:	\$17,722,892		
Population:	2,730		
Employees:			
	Full Time:	1	
	Part Time:	3	
	Salaries Paid:	\$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:	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:	Carthage Public Library District		
Unit Code:	034/003/10	County:	Hancock
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$280,925		
Equalized Assessed Valuation:	\$83,220,984		
Population:	4,250		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$123,114		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$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

Unit Name:	Cary Area Public Library District		
Unit Code:	063/005/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,077,651		
Equalized Assessed Valuation:	\$748,927,743		
Population:	28,245		
Employees:			
Full Time:		13	
Part Time:		30	
Salaries Paid:		\$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:	\$1,005,000	\$2,043,423	\$269,563
Per Capita Debt:	\$36	\$62	\$14
General Obligation Debt over EAV:	0.13%	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

Unit Name:	Caseyville Public Library District		
Unit Code:	088/030/10	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$110,586		
Equalized Assessed Valuation:	\$95,178,898		
Population:	4,772		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$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:	\$38,845	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$8	\$82	\$50
Revenue Collected During FY 18:	\$127,849	\$248,133	\$178,192
Expenditures During FY 18:	\$113,986	\$234,417	\$166,135
Per Capita Revenue:	\$27	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$13,863	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	46.24%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$52,708	\$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:	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:	Catlin Public Library District		
Unit Code:	092/008/10	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$162,425		
Equalized Assessed Valuation:	\$54,344,869		
Population:	2,087		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$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:	\$170,053	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$81	\$82	\$50
Revenue Collected During FY 18:	\$121,440	\$248,133	\$178,192
Expenditures During FY 18:	\$83,672	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$37,768	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	248.38%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$207,821	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$100	\$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:	\$207,821	\$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:	Central Citizens' Public Library District		
Unit Code:	038/025/10	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$180,200		
Equalized Assessed Valuation:	\$95,901,934		
Population:	4,855		
Employees:			
Full Time:	10		
Part Time:	2		
Salaries Paid:	\$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:	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:	Centralia Public Library District		
Unit Code:	058/010/10	County:	Marion
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,700,547		
Equalized Assessed Valuation:	\$25,234,477		
Population:	31,204		
Employees:			
Full Time:	5		
Part Time:	13		
Salaries Paid:	\$295,255		

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:	\$128,507	\$141,627	\$
Per Capita Debt:	\$4	\$28	\$
General Obligation Debt over EAV:	0.51%	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:	Chadwick Public Library District		
Unit Code:	008/010/10	County:	Carroll
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$67,275		
Equalized Assessed Valuation:	\$23,466,063		
Population:	539		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$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

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

Unit Name:	Chatham Area Public Library District		
Unit Code:	083/010/10	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,502,020		
Equalized Assessed Valuation:	\$389,025,990		
Population:	12,351		
Employees:			
Full Time:	7		
Part Time:	31		
Salaries Paid:	\$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:	\$1,252,079	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$101	\$113	\$82
Revenue Collected During FY 18:	\$1,375,246	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,325,908	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$111	\$133	\$101
Per Capita Expenditures:	\$107	\$124	\$89
Revenues over (under) Expenditures:	\$49,338	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	98.15%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,301,417	\$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:	\$27,481	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,273,936	\$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:	\$2,326,000	\$2,043,423	\$269,563
Per Capita Debt:	\$188	\$62	\$14
General Obligation Debt over EAV:	0.60%	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

Unit Name:	Chatsworth Township Public Library District		
Unit Code:	053/005/10	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,899		
Equalized Assessed Valuation:	\$12,366,321		
Population:	1,366		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$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:	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:	Chenoa Public Library District		
Unit Code:	064/005/10	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,447,780		
Equalized Assessed Valuation:	\$32,102,121		
Population:	2,805		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$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:	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

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

Unit Name:	Chillicothe Public Library District		
Unit Code:	072/040/10	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$905,450		
Equalized Assessed Valuation:	\$235,309,776		
Population:	13,065		
Employees:			
Full Time:	8		
Part Time:	1		
Salaries Paid:	\$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:	\$1,400,000	\$141,627	\$
Per Capita Debt:	\$107	\$28	\$
General Obligation Debt over EAV:	0.59%	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:	Cissna Park Public Library District		
Unit Code:	038/015/10	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$195,902		
Equalized Assessed Valuation:	\$71,984,232		
Population:	754		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$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:	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:	Clayton Public Library District		
Unit Code:	001/015/10	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,311		
Equalized Assessed Valuation:	\$24,861,281		
Population:	1,553		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	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:	Clifton Public Library District		
Unit Code:	038/035/10	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,140		
Equalized Assessed Valuation:	\$18,229,720		
Population:	1,468		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	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:	Clover Public Library District		
Unit Code:	037/006/10	County:	Henry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$120,078		
Equalized Assessed Valuation:	\$74,080,564		
Population:	2,398		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$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:	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

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

Unit Name:	Colchester Public Library District		
Unit Code:	062/030/10	County:	McDonough
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,600		
Equalized Assessed Valuation:	\$8,692,823		
Population:	1,317		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	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:	Colona Public Library District		
Unit Code:	037/020/10	County:	Henry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$321,754		
Equalized Assessed Valuation:	\$99,029,457		
Population:	6,084		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$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:	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

Unit Name:	Cook Memorial Public Library District		
Unit Code:	049/020/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,753,000		
Equalized Assessed Valuation:	\$3,167,967,599		
Population:	59,842		
Employees:			
Full Time:		50	
Part Time:		95	
Salaries Paid:		\$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:	\$7,736,822	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$129	\$113	\$82
Revenue Collected During FY 18:	\$9,688,869	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$8,452,015	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$162	\$133	\$101
Per Capita Expenditures:	\$141	\$124	\$89
Revenues over (under) Expenditures:	\$1,236,854	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	106.17%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$8,973,676	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$150	\$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:	\$28,857	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$9,390,480	\$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:	\$7,400,000	\$2,043,423	\$269,563
Per Capita Debt:	\$124	\$62	\$14
General Obligation Debt over EAV:	0.23%	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

Unit Name:	Cordova Public Library District		
Unit Code:	081/002/10	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$305,298		
Equalized Assessed Valuation:	\$203,463,722		
Population:	1,020		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$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:	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:	Crab Orchard Public Library District		
Unit Code:	100/010/10	County:	Williamson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$141,865		
Equalized Assessed Valuation:	\$87,673,969		
Population:	7,408		
Employees:			
	Full Time:	1	
	Part Time:	3	
	Salaries Paid:	\$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:	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:	Crestwood Public Library District		
Unit Code:	016/034/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$823,000		
Equalized Assessed Valuation:	\$297,957,324		
Population:	9,337		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$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:	\$1,499	\$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

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,237,810	\$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

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:	\$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

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:	\$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:	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:	\$	\$	\$