

FISCAL YEAR 2018



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

Blended Component Units
Number Submitted = 1
Daugherty Memorial Trust Fund

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Deer Creek Public Library District		
Unit Code:	090/010/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$99,100		
Equalized Assessed Valuation:	\$37,178,835		
Population:	1,200		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$55,502		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$5,374,709	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,060,000	\$2,043,423	\$269,563
Per Capita Debt:	\$427	\$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:	Dixmoor Public Library District		
Unit Code:	016/033/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,193		
Equalized Assessed Valuation:	\$24,185,386		
Population:	3,644		
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:	\$211,420	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$58	\$82	\$50
Revenue Collected During FY 18:	\$47,048	\$248,133	\$178,192
Expenditures During FY 18:	\$50,870	\$234,417	\$166,135
Per Capita Revenue:	\$13	\$64	\$46
Per Capita Expenditures:	\$14	\$60	\$42
Revenues over (under) Expenditures:	-\$3,822	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	408.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$207,598	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$57	\$86	\$53

Equity

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

Net Assets

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

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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:	Dodge Memorial Public Library District		
Unit Code:	002/010/10	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,243		
Equalized Assessed Valuation:	\$11,797,827		
Population:	1,900		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,815		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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:	Dolton Public Library District		
Unit Code:	016/035/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,158,080		
Equalized Assessed Valuation:	\$193,915,054		
Population:	22,793		
Employees:			
Full Time:	3		
Part Time:	19		
Salaries Paid:	\$297,660		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,001,853	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,776,950	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$32,071	\$2,043,423	\$269,563
Per Capita Debt:	\$1	\$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:	Dongola Public Library District		
Unit Code:	091/005/10	County:	Union
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$61,616		
Equalized Assessed Valuation:	\$18,183,169		
Population:	1,907		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$15,565		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Dunlap Public Library District		
Unit Code:	072/020/10	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,525,250		
Equalized Assessed Valuation:	\$208,290,849		
Population:	6,602		
Employees:			
Full Time:	4		
Part Time:	17		
Salaries Paid:	\$230,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,490,000	\$141,627	\$
Per Capita Debt:	\$226	\$28	\$
General Obligation Debt over EAV:	0.72%	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:	Earlville Public Library District		
Unit Code:	050/040/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$198,400		
Equalized Assessed Valuation:	\$52,742,469		
Population:	2,800		
Employees:			
Full Time:	5		
Part Time:	4		
Salaries Paid:	\$78,675		

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	East Alton Public Library District		
Unit Code:	057/015/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$377,250		
Equalized Assessed Valuation:	\$101,597,351		
Population:	12,180		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$125,690		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	East Dubuque Public Library District		
Unit Code:	043/010/10	County:	Jo Daviess
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$595,150		
Equalized Assessed Valuation:	\$101,067,355		
Population:	4,500		
Employees:			
	Full Time:	4	
	Part Time:	4	
	Salaries Paid:	\$7,288	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$225,000	\$141,627	\$
Per Capita Debt:	\$50	\$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:	East Hazel Crest Public Library District		
Unit Code:	016/101/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$87,800		
Equalized Assessed Valuation:	\$22,993,215		
Population:	1,532		
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:	\$206,529	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$135	\$82	\$50
Revenue Collected During FY 18:	\$83,116	\$248,133	\$178,192
Expenditures During FY 18:	\$54,633	\$234,417	\$166,135
Per Capita Revenue:	\$54	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	\$28,483	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	430.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$235,012	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$153	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Edward Chipman Public Library District		
Unit Code:	046/030/10	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$150,790		
Equalized Assessed Valuation:	\$113,421,453		
Population:	6,837		
Employees:			
	Full Time:	1	
	Part Time:	4	
	Salaries Paid:	\$48,004	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Edwards River Public Library District		
Unit Code:	066/010/10	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,200		
Equalized Assessed Valuation:	\$71,469,607		
Population:	4,826		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$84,826	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$641,406	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$133	\$82	\$50
Revenue Collected During FY 18:	\$195,887	\$248,133	\$178,192
Expenditures During FY 18:	\$145,069	\$234,417	\$166,135
Per Capita Revenue:	\$41	\$64	\$46
Per Capita Expenditures:	\$30	\$60	\$42
Revenues over (under) Expenditures:	\$50,818	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	477.17%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$692,224	\$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:	\$110,085	\$86,265	\$
Total Unrestricted Net Assets:	\$582,139	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$497,385	\$141,627	\$
Per Capita Debt:	\$103	\$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:	Eisenhower Public Library District		
Unit Code:	016/036/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,147,058		
Equalized Assessed Valuation:	\$709,730,506		
Population:	23,184		
Employees:			
Full Time:		23	
Part Time:		47	
Salaries Paid:		\$1,814,045	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$329,656	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,090,331	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,320,000	\$2,043,423	\$269,563
Per Capita Debt:	\$229	\$62	\$14
General Obligation Debt over EAV:	0.75%	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:	El Paso Public Library District		
Unit Code:	102/015/10	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$292,350		
Equalized Assessed Valuation:	\$113,467,701		
Population:	4,463		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$110,473		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Ela Area Public Library District		
Unit Code:	049/030/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,180,689		
Equalized Assessed Valuation:	\$1,863,726,261		
Population:	34,462		
Employees:			
Full Time:	34		
Part Time:	75		
Salaries Paid:	\$2,987,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,759,971	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$8,879,092	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,030,000	\$2,043,423	\$269,563
Per Capita Debt:	\$30	\$62	\$14
General Obligation Debt over EAV:	0.06%	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:	Eldorado Memorial Public Library District		
Unit Code:	082/010/10	County:	Saline
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$534,200		
Equalized Assessed Valuation:	\$5,150,000		
Population:	5,200		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$148,995		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Ella Johnson Public Library District		
Unit Code:	045/005/10	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,985,000		
Equalized Assessed Valuation:	\$653,588,080		
Population:	17,500		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$331,356		

Blended Component Units

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Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,540	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,503,002	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Eureka Public Library District		
Unit Code:	102/005/10	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$935,300		
Equalized Assessed Valuation:	\$115,472,706		
Population:	6,618		
Employees:			
Full Time:		4	
Part Time:		12	
Salaries Paid:	\$261,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$686,808	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$104	\$82	\$50
Revenue Collected During FY 18:	\$646,183	\$248,133	\$178,192
Expenditures During FY 18:	\$502,418	\$234,417	\$166,135
Per Capita Revenue:	\$98	\$64	\$46
Per Capita Expenditures:	\$76	\$60	\$42
Revenues over (under) Expenditures:	\$143,765	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	160.34%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$805,573	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$122	\$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:	\$692,416	\$86,265	\$
Total Unrestricted Net Assets:	\$159,523	\$149,248	\$1

FISCAL YEAR 2018



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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$417,489	\$17,532	\$
Total Unreserved Funds:	\$808,901	\$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:	Farmersville-Waggoner Public Library District		
Unit Code:	068/001/10	County:	Montgomery
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$200,250		
Equalized Assessed Valuation:	\$34,512,500		
Population:	1,651		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$43,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Farmington Public Library District		
Unit Code:	029/015/10	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$372,400		
Equalized Assessed Valuation:	\$123,098,900		
Population:	7,267		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$130,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$630,000	\$141,627	\$
Per Capita Debt:	\$87	\$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:	Flagg-Rochelle Public Library District		
Unit Code:	071/015/10	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$834,352		
Equalized Assessed Valuation:	\$268,307,828		
Population:	9,309		
Employees:			
	Full Time:	3	
	Part Time:	10	
	Salaries Paid:	\$227,163	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Flanagan Public Library District		
Unit Code:	053/075/10	County:	Livingston
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$109,750		
Equalized Assessed Valuation:	\$41,445,033		
Population:	1,600		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$31,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$105,246	\$141,627	\$
Per Capita Debt:	\$66	\$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:	Flossmoor Public Library District		
Unit Code:	016/111/10	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,408,075		
Equalized Assessed Valuation:	\$242,753,750		
Population:	9,464		
Employees:			
Full Time:	8		
Part Time:	26		
Salaries Paid:	\$700,831		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,488,357	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	Fondulac Public Library District		
Unit Code:	090/020/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,226,235		
Equalized Assessed Valuation:	\$417,314,105		
Population:	22,754		
Employees:			
Full Time:		15	
Part Time:		20	
Salaries Paid:		\$750,896	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,931	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,624,184	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,240,000	\$2,043,423	\$269,563
Per Capita Debt:	\$186	\$62	\$14
General Obligation Debt over EAV:	1.02%	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:	\$2	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$49,450	\$248,133	\$178,192
Expenditures During FY 18:	\$49,448	\$234,417	\$166,135
Per Capita Revenue:	\$18	\$64	\$46
Per Capita Expenditures:	\$18	\$60	\$42
Revenues over (under) Expenditures:	\$2	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	0.01%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$4	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Fossil Ridge Public Library District		
Unit Code:	099/005/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$992,402		
Equalized Assessed Valuation:	\$707,591,335		
Population:	14,803		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$365,141		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,487	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$83,871	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,455,000	\$2,043,423	\$269,563
Per Capita Debt:	\$98	\$62	\$14
General Obligation Debt over EAV:	0.21%	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:	Fountaindale Public Library District		
Unit Code:	099/010/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,224,559		
Equalized Assessed Valuation:	\$1,996,917,091		
Population:	67,683		
Employees:			
Full Time:		57	
Part Time:		55	
Salaries Paid:		\$3,585,864	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,208,489	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$151	\$113	\$82
Revenue Collected During FY 18:	\$8,678,075	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$7,445,546	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$128	\$133	\$101
Per Capita Expenditures:	\$110	\$124	\$89
Revenues over (under) Expenditures:	\$1,232,529	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	140.57%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$10,466,018	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$155	\$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:	\$16,771,467	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$6,731,742	\$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:	\$32,130,000	\$2,043,423	\$269,563
Per Capita Debt:	\$475	\$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:	Four Star Public Library District		
Unit Code:	001/030/10	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$167,150		
Equalized Assessed Valuation:	\$74,207,115		
Population:	4,115		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$64,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Fox Lake Public Library District		
Unit Code:	049/004/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,851,806		
Equalized Assessed Valuation:	\$582,795,264		
Population:	25,284		
Employees:			
	Full Time:	12	
	Part Time:	13	
	Salaries Paid:	\$761,301	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$970,583	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,748,804	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$11,150,000	\$2,043,423	\$269,563
Per Capita Debt:	\$441	\$62	\$14
General Obligation Debt over EAV:	1.91%	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:	Fox River Grove Public Library District		
Unit Code:	063/020/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$917,923		
Equalized Assessed Valuation:	\$95,829,093		
Population:	4,854		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$231,297		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$869,728	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$179	\$82	\$50
Revenue Collected During FY 18:	\$486,174	\$248,133	\$178,192
Expenditures During FY 18:	\$479,737	\$234,417	\$166,135
Per Capita Revenue:	\$100	\$64	\$46
Per Capita Expenditures:	\$99	\$60	\$42
Revenues over (under) Expenditures:	\$6,437	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	182.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$876,165	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$181	\$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:	\$84,390	\$86,265	\$
Total Unrestricted Net Assets:	\$791,615	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$40,000	\$141,627	\$
Per Capita Debt:	\$8	\$28	\$
General Obligation Debt over EAV:	0.04%	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:	Fox River Valley Public Library District		
Unit Code:	045/015/10	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,208,716		
Equalized Assessed Valuation:	\$1,648,284,375		
Population:	69,338		
Employees:			
	Full Time:	22	
	Part Time:	36	
	Salaries Paid:	\$1,555,931	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$500,644	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,458,421	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$57,732	\$2,043,423	\$269,563
Per Capita Debt:	\$1	\$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:	Frankfort Public Library District		
Unit Code:	099/020/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,709,300		
Equalized Assessed Valuation:	\$1,136,550,910		
Population:	30,484		
Employees:			
Full Time:	19		
Part Time:	22		
Salaries Paid:	\$1,250,503		

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,959	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$902,658	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,423,053	\$2,043,423	\$269,563
Per Capita Debt:	\$79	\$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:	Franklin Park Public Library District		
Unit Code:	016/037/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,943,291		
Equalized Assessed Valuation:	\$670,941,291		
Population:	18,333		
Employees:			
	Full Time:	17	
	Part Time:	16	
	Salaries Paid:	\$813,799	

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$921,273	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,435,296	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$78,318	\$2,043,423	\$269,563
Per Capita Debt:	\$4	\$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:	Freeburg Area Public Library District		
Unit Code:	088/020/10	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$245,715		
Equalized Assessed Valuation:	\$131,652,239		
Population:	6,102		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$101,022		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$398,062	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$65	\$82	\$50
Revenue Collected During FY 18:	\$294,311	\$248,133	\$178,192
Expenditures During FY 18:	\$250,059	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	\$44,252	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	176.88%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$442,314	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$72	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$433,166	\$86,265	\$
Total Unrestricted Net Assets:	\$9,148	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$367,818	\$141,627	\$
Per Capita Debt:	\$60	\$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:	Fremont Public Library District		
Unit Code:	049/005/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,925,490		
Equalized Assessed Valuation:	\$1,169,803,588		
Population:	37,499		
Employees:			
Full Time:	24		
Part Time:	37		
Salaries Paid:	\$1,911,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,415,355	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$38	\$113	\$82
Revenue Collected During FY 18:	\$4,310,658	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,822,589	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$115	\$133	\$101
Per Capita Expenditures:	\$102	\$124	\$89
Revenues over (under) Expenditures:	\$488,069	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	39.98%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,528,424	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$41	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,837	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,852,787	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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