

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>John Mosser Public Library District</b>		
<b>Unit Code:</b>	048/005/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$100,800		
<b>Equalized Assessed Valuation:</b>	\$20,587,592		
<b>Population:</b>	3,319		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$36,818		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,967	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$156	\$82	\$50
Revenue Collected During FY 18:	\$88,197	\$248,133	\$178,192
Expenditures During FY 18:	\$79,628	\$234,417	\$166,135
Per Capita Revenue:	\$27	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$8,569	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	659.99%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$525,536	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$158	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,498	\$86,265	\$
Total Unrestricted Net Assets:	\$519,039	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Johnsburg Public Library District</b>		
<b>Unit Code:</b>	063/025/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$966,500		
<b>Equalized Assessed Valuation:</b>	\$360,481,004		
<b>Population:</b>	12,421		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$307,513		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$195,373	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$16	\$82	\$50
Revenue Collected During FY 18:	\$633,267	\$248,133	\$178,192
Expenditures During FY 18:	\$633,389	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	-\$122	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	30.83%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$195,251	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$16	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,268	\$86,265	\$
Total Unrestricted Net Assets:	\$197,038	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Julia Hull Public Library District		
<b>Unit Code:</b>	071/030/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$242,300		
<b>Equalized Assessed Valuation:</b>	\$154,504,060		
<b>Population:</b>	8,277		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$103,456		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,183	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$28	\$82	\$50
Revenue Collected During FY 18:	\$247,848	\$248,133	\$178,192
Expenditures During FY 18:	\$232,172	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$15,676	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	106.33%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$246,859	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$314,598	\$17,532	\$
Total Unreserved Funds:	\$26,853	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Justice Public Library District		
<b>Unit Code:</b>	016/053/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$719,460		
<b>Equalized Assessed Valuation:</b>	\$167,511,600		
<b>Population:</b>	13,707		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$170,991		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$255,442	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$346,776	\$248,133	\$178,192
Expenditures During FY 18:	\$369,793	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	-\$23,017	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	62.85%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$232,424	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$229,902	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Kaneville Public Library District		
<b>Unit Code:</b>	045/025/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$283,976		
<b>Equalized Assessed Valuation:</b>	\$33,817,633		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$49,700		

Blended Component Units
Number Submitted = 1 Library District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$140,400	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$108	\$82	\$50
Revenue Collected During FY 18:	\$96,103	\$248,133	\$178,192
Expenditures During FY 18:	\$77,281	\$234,417	\$166,135
Per Capita Revenue:	\$74	\$64	\$46
Per Capita Expenditures:	\$59	\$60	\$42
Revenues over (under) Expenditures:	\$18,822	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	208.43%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$161,075	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$124	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$64,972	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Kenilworth Public Library District</b>		
<b>Unit Code:</b>	016/052/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$335,250		
<b>Equalized Assessed Valuation:</b>	\$326,399,157		
<b>Population:</b>	2,513		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,472	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$32	\$82	\$50
Revenue Collected During FY 18:	\$308,743	\$248,133	\$178,192
Expenditures During FY 18:	\$294,517	\$234,417	\$166,135
Per Capita Revenue:	\$123	\$64	\$46
Per Capita Expenditures:	\$117	\$60	\$42
Revenues over (under) Expenditures:	\$14,226	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	31.81%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$93,699	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$37	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$93,699	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Kewanee Public Library District</b>		
<b>Unit Code:</b>	037/015/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$983,093		
<b>Equalized Assessed Valuation:</b>	\$122,312,123		
<b>Population:</b>	14,261		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$386,218	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,529,475	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$107	\$113	\$82
Revenue Collected During FY 18:	\$1,330,806	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$914,667	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$93	\$133	\$101
Per Capita Expenditures:	\$64	\$124	\$89
Revenues over (under) Expenditures:	\$416,139	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	217.50%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,989,364	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$139	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,266,418	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$722,946	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$269,125</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$19</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Grange Public Library District		
<b>Unit Code:</b>	016/136/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,947,978		
<b>Equalized Assessed Valuation:</b>	\$745,727,005		
<b>Population:</b>	15,581		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		30	
<b>Salaries Paid:</b>		\$1,345,238	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,762,087	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$177	\$113	\$82
Revenue Collected During FY 18:	\$3,127,178	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,864,328	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$201	\$133	\$101
Per Capita Expenditures:	\$184	\$124	\$89
Revenues over (under) Expenditures:	\$262,850	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	105.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,024,937	\$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:	\$177,270	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,224,579	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Grange Park Public Library District		
<b>Unit Code:</b>	016/055/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,943,681		
<b>Equalized Assessed Valuation:</b>	\$399,852,685		
<b>Population:</b>	13,579		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$757,388		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$985,429	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$73	\$113	\$82
Revenue Collected During FY 18:	\$1,825,436	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,534,434	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$134	\$133	\$101
Per Capita Expenditures:	\$113	\$124	\$89
Revenues over (under) Expenditures:	\$291,002	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	58.41%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$896,203	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$66	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,254	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,210,545	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$825,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$61</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.18%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	La Harpe Carnegie Public Library District		
<b>Unit Code:</b>	034/008/10	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$71,744		
<b>Equalized Assessed Valuation:</b>	\$35,056,992		
<b>Population:</b>	2,026		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$29,214	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,069	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$47	\$82	\$50
Revenue Collected During FY 18:	\$71,179	\$248,133	\$178,192
Expenditures During FY 18:	\$60,074	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$30	\$60	\$42
Revenues over (under) Expenditures:	\$11,105	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	178.40%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$107,174	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$53	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$107,739	\$17,532	\$
Total Unreserved Funds:	\$	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>La Moille-Clarion Public Library District</b>		
<b>Unit Code:</b>	006/005/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$132,500		
<b>Equalized Assessed Valuation:</b>	\$43,821,165		
<b>Population:</b>	1,825		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$26,441		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,750	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$56	\$82	\$50
Revenue Collected During FY 18:	\$82,325	\$248,133	\$178,192
Expenditures During FY 18:	\$62,273	\$234,417	\$166,135
Per Capita Revenue:	\$45	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$20,052	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	197.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$122,802	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$67	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$122,802	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ladd Public Library District		
<b>Unit Code:</b>	006/003/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$39,717		
<b>Equalized Assessed Valuation:</b>	\$25,775,107		
<b>Population:</b>	1,590		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$14,856		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,533	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$44,079	\$248,133	\$178,192
Expenditures During FY 18:	\$41,435	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$26	\$60	\$42
Revenues over (under) Expenditures:	\$2,644	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	116.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$48,177	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lake Villa Public Library District		
<b>Unit Code:</b>	049/034/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,944,730		
<b>Equalized Assessed Valuation:</b>	\$875,930,408		
<b>Population:</b>	40,276		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		45	
<b>Salaries Paid:</b>		\$1,833,437	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,380,753	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$34	\$113	\$82
Revenue Collected During FY 18:	\$4,945,562	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,159,448	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$123	\$133	\$101
Per Capita Expenditures:	\$78	\$124	\$89
Revenues over (under) Expenditures:	\$1,786,114	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	36.93%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,166,867	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$29	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$548,712	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$18,832,881	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$6,085,000</b>	\$2,043,423	\$269,563
Per Capita Debt:	<b>\$151</b>	\$62	\$14
General Obligation Debt over EAV:	<b>0.69%</b>	0.18%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lawrence Public Library District		
<b>Unit Code:</b>	051/030/10	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$621,400		
<b>Equalized Assessed Valuation:</b>	\$126,938,982		
<b>Population:</b>	16,833		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$124,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$357,712	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$21	\$82	\$50
Revenue Collected During FY 18:	\$271,340	\$248,133	\$178,192
Expenditures During FY 18:	\$451,222	\$234,417	\$166,135
Per Capita Revenue:	\$16	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	-\$179,882	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$337,830	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$20	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$338,005	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$128,700</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$8</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.10%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Lemont Public Library District		
<b>Unit Code:</b>	016/054/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,670,175		
<b>Equalized Assessed Valuation:</b>	\$757,284,754		
<b>Population:</b>	21,685		
<b>Employees:</b>			
	<b>Full Time:</b>	9	
	<b>Part Time:</b>	22	
	<b>Salaries Paid:</b>	\$657,423	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$546,043	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$25	\$113	\$82
Revenue Collected During FY 18:	\$1,416,980	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,258,481	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$65	\$133	\$101
Per Capita Expenditures:	\$58	\$124	\$89
Revenues over (under) Expenditures:	\$158,499	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	46.05%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$579,542	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$27	\$111	\$84

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$346,981	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$170,251	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,485,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$115</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lena Public Library District		
<b>Unit Code:</b>	089/010/10	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$381,780		
<b>Equalized Assessed Valuation:</b>	\$111,307,430		
<b>Population:</b>	5,184		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$73,950		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$746,280	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$144	\$82	\$50
Revenue Collected During FY 18:	\$226,046	\$248,133	\$178,192
Expenditures During FY 18:	\$145,403	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$80,643	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	568.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$826,923	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$160	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$183,729	\$86,265	\$
Total Unrestricted Net Assets:	\$643,194	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lewistown-Carnegie Public Library District</b>		
<b>Unit Code:</b>	029/005/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$156,407		
<b>Equalized Assessed Valuation:</b>	\$60,697,756		
<b>Population:</b>	5,413		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$50,688		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,936	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$40	\$82	\$50
Revenue Collected During FY 18:	\$169,180	\$248,133	\$178,192
Expenditures During FY 18:	\$156,254	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$29	\$60	\$42
Revenues over (under) Expenditures:	\$12,926	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	145.83%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$227,862	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$42	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,872	\$17,532	\$
Total Unreserved Funds:	\$94,495	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lexington Public Library District		
<b>Unit Code:</b>	064/010/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$119,807		
<b>Equalized Assessed Valuation:</b>	\$72,292,827		
<b>Population:</b>	2,060		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$54,063		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$139,507	\$248,133	\$178,192
Expenditures During FY 18:	\$119,807	\$234,417	\$166,135
Per Capita Revenue:	\$68	\$64	\$46
Per Capita Expenditures:	\$58	\$60	\$42
Revenues over (under) Expenditures:	\$19,700	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	16.44%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$19,700	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$239,000	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lillie M. Evans Public Library District</b>		
<b>Unit Code:</b>	072/025/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$389,810		
<b>Equalized Assessed Valuation:</b>	\$103,701,245		
<b>Population:</b>	4,007		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$146,097		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$688,553	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$172	\$82	\$50
Revenue Collected During FY 18:	\$394,323	\$248,133	\$178,192
Expenditures During FY 18:	\$329,903	\$234,417	\$166,135
Per Capita Revenue:	\$98	\$64	\$46
Per Capita Expenditures:	\$82	\$60	\$42
Revenues over (under) Expenditures:	\$64,420	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	228.24%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$752,973	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$188	\$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:	\$339,224	\$86,265	\$
Total Unrestricted Net Assets:	-\$99,810	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$868,009</b>	<b>\$141,627</b>	<b>\$</b>
Per Capita Debt:	<b>\$217</b>	<b>\$28</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Limestone Township Public Library District</b>		
<b>Unit Code:</b>	046/040/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$301,050		
<b>Equalized Assessed Valuation:</b>	\$117,958,283		
<b>Population:</b>	5,035		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$114,030		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,558	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$231,810	\$248,133	\$178,192
Expenditures During FY 18:	\$225,146	\$234,417	\$166,135
Per Capita Revenue:	\$46	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	\$6,664	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	44.96%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$101,222	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$20	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$101,222	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lincoln Public Library District		
<b>Unit Code:</b>	054/020/10	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$661,701		
<b>Equalized Assessed Valuation:</b>	\$153,655,960		
<b>Population:</b>	13,816		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$330,036		

Blended Component Units
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:	\$209,586	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$15	\$82	\$50
Revenue Collected During FY 18:	\$695,429	\$248,133	\$178,192
Expenditures During FY 18:	\$714,607	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	-\$19,178	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	26.65%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$190,408	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$14	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$190,128	\$17,532	\$
Total Unreserved Funds:	\$280	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lincolnwood Public Library District		
<b>Unit Code:</b>	016/056/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,082,823		
<b>Equalized Assessed Valuation:</b>	\$669,854,082		
<b>Population:</b>	12,590		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		24	
<b>Salaries Paid:</b>		\$1,121,841	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,976,671</b>	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	<b>\$157</b>	\$113	\$82
Revenue Collected During FY 18:	<b>\$2,621,551</b>	\$3,356,189	\$2,351,303
Expenditures During FY 18:	<b>\$2,295,960</b>	\$3,041,459	\$2,321,251
Per Capita Revenue:	<b>\$208</b>	\$133	\$101
Per Capita Expenditures:	<b>\$182</b>	\$124	\$89
Revenues over (under) Expenditures:	<b>\$325,591</b>	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	<b>93.74%</b>	102.40%	88.54%
Ending Fund Balance for FY 18:	<b>\$2,152,261</b>	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	<b>\$171</b>	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$176,793</b>	\$865,101	\$307,414
Total Unrestricted Net Assets:	<b>\$2,063,199</b>	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$2,185,000</b>	<b>\$2,043,423</b>	<b>\$269,563</b>
Per Capita Debt:	<b>\$174</b>	<b>\$62</b>	<b>\$14</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.18%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lisle Public Library District		
<b>Unit Code:</b>	022/020/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,582,502		
<b>Equalized Assessed Valuation:</b>	\$1,207,428,945		
<b>Population:</b>	28,504		
<b>Employees:</b>			
<b>Full Time:</b>		32	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$2,153,089	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,492,766	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$158	\$113	\$82
Revenue Collected During FY 18:	\$5,082,610	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$4,215,962	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$178	\$133	\$101
Per Capita Expenditures:	\$148	\$124	\$89
Revenues over (under) Expenditures:	\$866,648	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	118.83%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$5,010,035	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$176	\$111	\$84

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$557,691	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$11,909,232	\$2,804,634	\$1,497,688

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
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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:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Litchfield Public Library District		
<b>Unit Code:</b>	068/025/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$265,303		
<b>Equalized Assessed Valuation:</b>	\$129,567,915		
<b>Population:</b>	8,992		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$107,444		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$735,465	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$82	\$82	\$50
Revenue Collected During FY 18:	\$575,698	\$248,133	\$178,192
Expenditures During FY 18:	\$347,475	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$39	\$60	\$42
Revenues over (under) Expenditures:	\$228,223	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	277.34%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$963,688	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$107	\$86	\$53

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,295	\$17,532	\$
Total Unreserved Funds:	\$145,791	\$55,084	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,326,395</b>	\$141,627	\$
Per Capita Debt:	<b>\$148</b>	\$28	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lostant Public Library District		
<b>Unit Code:</b>	050/010/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$29,000		
<b>Equalized Assessed Valuation:</b>	\$28,812,060		
<b>Population:</b>	912		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$13,886	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,557	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$104	\$82	\$50
Revenue Collected During FY 18:	\$32,207	\$248,133	\$178,192
Expenditures During FY 18:	\$25,242	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$6,965	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	402.19%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$101,522	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$111	\$86	\$53

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lovington Public Library District		
<b>Unit Code:</b>	070/040/10	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$101,945		
<b>Equalized Assessed Valuation:</b>	\$40,209,874		
<b>Population:</b>	1,843		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$36,483		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$110,000	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$60	\$82	\$50
Revenue Collected During FY 18:	\$97,825	\$248,133	\$178,192
Expenditures During FY 18:	\$73,709	\$234,417	\$166,135
Per Capita Revenue:	\$53	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$24,116	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	181.95%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$134,116	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,554	\$86,265	\$
Total Unrestricted Net Assets:	\$105,562	\$149,248	\$1

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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