

FISCAL YEAR 2018



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:	Mackinaw Public Library District		
Unit Code:	090/030/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$236,300		
Equalized Assessed Valuation:	\$92,530,761		
Population:	4,454		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$63,293		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$551,686	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$124	\$82	\$50
Revenue Collected During FY 18:	\$191,662	\$248,133	\$178,192
Expenditures During FY 18:	\$167,332	\$234,417	\$166,135
Per Capita Revenue:	\$43	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$24,330	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	344.24%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$576,016	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$129	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,426	\$86,265	\$
Total Unrestricted Net Assets:	\$319,557	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Macomb Public Public Library District		
Unit Code:	062/040/10	County:	Mcdonough
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$774,224		
Equalized Assessed Valuation:	\$180,569,795		
Population:	21,516		
Employees:			
	Full Time:	5	
	Part Time:	4	
	Salaries Paid:	\$206,372	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$758,309	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$35	\$82	\$50
Revenue Collected During FY 18:	\$751,404	\$248,133	\$178,192
Expenditures During FY 18:	\$401,987	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$19	\$60	\$42
Revenues over (under) Expenditures:	\$349,417	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	275.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,107,726	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$51	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$536,988	\$86,265	\$
Total Unrestricted Net Assets:	\$570,739	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Mahomet Public Library District		
Unit Code:	010/015/10	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,127,500		
Equalized Assessed Valuation:	\$273,699,614		
Population:	13,765		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$319,512		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,319,243	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$96	\$82	\$50
Revenue Collected During FY 18:	\$708,726	\$248,133	\$178,192
Expenditures During FY 18:	\$659,050	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$49,676	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	207.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,368,919	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$99	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$344,059	\$86,265	\$
Total Unrestricted Net Assets:	\$1,175,977	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,494,087	\$141,627	\$
Per Capita Debt:	\$181	\$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:	Manhattan Public Library District		
Unit Code:	099/027/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,185,000		
Equalized Assessed Valuation:	\$387,793,826		
Population:	7,776		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$317,758		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$730,374	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$94	\$113	\$82
Revenue Collected During FY 18:	\$876,361	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$666,209	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$113	\$133	\$101
Per Capita Expenditures:	\$86	\$124	\$89
Revenues over (under) Expenditures:	\$210,152	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	141.18%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$940,526	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$121	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,099	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$938,427	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
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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:	\$951,333	\$2,043,423	\$269,563
Per Capita Debt:	\$122	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Manito Public Library District		
Unit Code:	060/035/10	County:	Mason
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$235,725		
Equalized Assessed Valuation:	\$92,641,235		
Population:	13,715		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$74,095		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$364,113	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$27	\$82	\$50
Revenue Collected During FY 18:	\$200,950	\$248,133	\$178,192
Expenditures During FY 18:	\$139,678	\$234,417	\$166,135
Per Capita Revenue:	\$15	\$64	\$46
Per Capita Expenditures:	\$10	\$60	\$42
Revenues over (under) Expenditures:	\$61,272	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	304.55%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$425,385	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$31	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,260	\$86,265	\$
Total Unrestricted Net Assets:	\$304,125	\$149,248	\$1

FISCAL YEAR 2018



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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 Less Than 850,000

Local Government Profile

Unit Name:	Manteno Public Library District		
Unit Code:	046/010/10	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$825,700		
Equalized Assessed Valuation:	\$271,767,914		
Population:	12,432		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$208,245		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$191,411	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$15	\$82	\$50
Revenue Collected During FY 18:	\$544,484	\$248,133	\$178,192
Expenditures During FY 18:	\$525,265	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	\$19,219	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$210,630	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,871	\$86,265	\$
Total Unrestricted Net Assets:	\$105,781	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$559,822	\$141,627	\$
Per Capita Debt:	\$45	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Maquon Public Library District		
Unit Code:	048/010/10	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$96,475		
Equalized Assessed Valuation:	\$43,032,941		
Population:	274		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$22,420		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,953	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$441	\$82	\$50
Revenue Collected During FY 18:	\$51,094	\$248,133	\$178,192
Expenditures During FY 18:	\$60,737	\$234,417	\$166,135
Per Capita Revenue:	\$186	\$64	\$46
Per Capita Expenditures:	\$222	\$60	\$42
Revenues over (under) Expenditures:	-\$9,643	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	183.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$111,310	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$406	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Marengo-Union Public Library District		
Unit Code:	063/028/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$678,187		
Equalized Assessed Valuation:	\$330,537,742		
Population:	13,900		
Employees:			
	Full Time:	4	
	Part Time:	11	
	Salaries Paid:	\$279,990	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$464,752	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$33	\$82	\$50
Revenue Collected During FY 18:	\$742,322	\$248,133	\$178,192
Expenditures During FY 18:	\$853,468	\$234,417	\$166,135
Per Capita Revenue:	\$53	\$64	\$46
Per Capita Expenditures:	\$61	\$60	\$42
Revenues over (under) Expenditures:	-\$111,146	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	41.43%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$353,606	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$25	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$88,757	\$86,265	\$
Total Unrestricted Net Assets:	\$320,738	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Maroa Public Library District		
Unit Code:	055/040/10	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$220,793		
Equalized Assessed Valuation:	\$47,256,626		
Population:	2,902		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$87,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$264,519	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$91	\$82	\$50
Revenue Collected During FY 18:	\$119,586	\$248,133	\$178,192
Expenditures During FY 18:	\$194,415	\$234,417	\$166,135
Per Capita Revenue:	\$41	\$64	\$46
Per Capita Expenditures:	\$67	\$60	\$42
Revenues over (under) Expenditures:	-\$74,829	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	97.57%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$189,690	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$65	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,255	\$86,265	\$
Total Unrestricted Net Assets:	\$140,435	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Marrowbone Public Library District		
Unit Code:	070/010/10	County:	Moultrie
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$201,524		
Equalized Assessed Valuation:	\$45,184,727		
Population:	2,261		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$66,583		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$210,104	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$93	\$82	\$50
Revenue Collected During FY 18:	\$162,514	\$248,133	\$178,192
Expenditures During FY 18:	\$142,836	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$63	\$60	\$42
Revenues over (under) Expenditures:	\$19,678	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	160.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$229,782	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$102	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$229,782	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$65,484	\$141,627	\$
Per Capita Debt:	\$29	\$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:	Marshall Area Public Library District														
Unit Code:	012/050/10	County:	Clark												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$162,265														
Equalized Assessed Valuation:	\$69,056,134														
Population:	4,675														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$7,744	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$2	\$82	\$50
Revenue Collected During FY 18:	\$103,062	\$248,133	\$178,192
Expenditures During FY 18:	\$101,292	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$1,770	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	9.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$9,514	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$2	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$9,514	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Martinsville Public Library District
Unit Code:	012/010/10
County:	Clark
Fiscal Year End:	6/30/2018
Accounting Method:	Cash
Appropriation or Budget:	\$53,893
Equalized Assessed Valuation:	\$33,168,030
Population:	2,401
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	\$33,068

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$500	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$61,680	\$248,133	\$178,192
Expenditures During FY 18:	\$60,075	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$25	\$60	\$42
Revenues over (under) Expenditures:	\$1,605	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	3.50%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$2,105	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Maryville Community Public Library District		
Unit Code:	057/035/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$342,000		
Equalized Assessed Valuation:	\$241,827,000		
Population:	22,000		
Employees:			
	Full Time:	4	
	Part Time:	4	
	Salaries Paid:	\$243,330	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,216,521	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$55	\$82	\$50
Revenue Collected During FY 18:	\$453,452	\$248,133	\$178,192
Expenditures During FY 18:	\$340,207	\$234,417	\$166,135
Per Capita Revenue:	\$21	\$64	\$46
Per Capita Expenditures:	\$15	\$60	\$42
Revenues over (under) Expenditures:	\$113,245	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	390.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,329,766	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$60	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,055	\$86,265	\$
Total Unrestricted Net Assets:	\$1,202,984	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Mason City Public Library District		
Unit Code:	060/010/10	County:	Mason
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,788		
Equalized Assessed Valuation:	\$60,099,746		
Population:	3,729		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$78,447		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,174	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$176,788	\$248,133	\$178,192
Expenditures During FY 18:	\$169,437	\$234,417	\$166,135
Per Capita Revenue:	\$47	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	\$7,351	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	14.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$24,525	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,436	\$86,265	\$
Total Unrestricted Net Assets:	\$1	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Matteson Area Public Library District		
Unit Code:	016/166/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,064,300		
Equalized Assessed Valuation:	\$418,655,475		
Population:	19,009		
Employees:			
	Full Time:	18	
	Part Time:	34	
	Salaries Paid:	\$1,286,872	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,871,992	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$204	\$113	\$82
Revenue Collected During FY 18:	\$2,387,421	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,671,983	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$126	\$133	\$101
Per Capita Expenditures:	\$141	\$124	\$89
Revenues over (under) Expenditures:	-\$284,562	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	134.26%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,587,430	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$189	\$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:	\$269,174	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,649,629	\$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:	Maywood Public Library District		
Unit Code:	016/039/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,271,450		
Equalized Assessed Valuation:	\$211,223,642		
Population:	23,640		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$453,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,124	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$13	\$113	\$82
Revenue Collected During FY 18:	\$1,303,137	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,264,915	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$55	\$133	\$101
Per Capita Expenditures:	\$54	\$124	\$89
Revenues over (under) Expenditures:	\$38,222	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	27.62%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$349,346	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$15	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,257,832	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$572,822	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	Mc Cook Public Library District		
Unit Code:	016/057/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$533,909		
Equalized Assessed Valuation:	\$100,682,868		
Population:	224		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$141,012		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$384,727	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$1,718	\$82	\$50
Revenue Collected During FY 18:	\$561,950	\$248,133	\$178,192
Expenditures During FY 18:	\$483,773	\$234,417	\$166,135
Per Capita Revenue:	\$2,509	\$64	\$46
Per Capita Expenditures:	\$2,160	\$60	\$42
Revenues over (under) Expenditures:	\$78,177	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	95.69%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$462,904	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$2,067	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,539	\$86,265	\$
Total Unrestricted Net Assets:	\$359,365	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$715,000	\$141,627	\$
Per Capita Debt:	\$3,192	\$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:	Mc Henry Public Library District		
Unit Code:	063/029/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,139,189		
Equalized Assessed Valuation:	\$952,580,097		
Population:	42,023		
Employees:			
Full Time:	30		
Part Time:	19		
Salaries Paid:	\$1,718,092		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$354,237	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$8	\$113	\$82
Revenue Collected During FY 18:	\$3,302,591	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,595,376	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$79	\$133	\$101
Per Capita Expenditures:	\$86	\$124	\$89
Revenues over (under) Expenditures:	-\$292,785	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	1.71%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$61,452	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$1	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$633,332	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	M-C River Valley Public Library District		
Unit Code:	069/010/10	County:	Morgan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,000,001		
Equalized Assessed Valuation:	\$27,189,379		
Population:	1,974		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$30,084		

Blended Component Units
Number Submitted = 1
M-C River Valley Pubic Library District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,959	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$70	\$82	\$50
Revenue Collected During FY 18:	\$94,589	\$248,133	\$178,192
Expenditures During FY 18:	\$78,433	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$16,156	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	196.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$154,115	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$78	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,243	\$86,265	\$
Total Unrestricted Net Assets:	\$15,872	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Messenger Public Library District		
Unit Code:	045/055/10	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,930,221		
Equalized Assessed Valuation:	\$504,256,743		
Population:	17,426		
Employees:			
Full Time:		11	
Part Time:		19	
Salaries Paid:	\$764,961		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,537,773	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$88	\$113	\$82
Revenue Collected During FY 18:	\$1,897,547	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,897,766	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$109	\$133	\$101
Per Capita Expenditures:	\$109	\$124	\$89
Revenues over (under) Expenditures:	-\$219	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	81.02%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,537,554	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$88	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,775	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,038,652	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Milan-Blackhawk Public Library District		
Unit Code:	081/008/10	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$243,243		
Equalized Assessed Valuation:	\$187,140,073		
Population:	9,820		
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:	\$107,483	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$11	\$82	\$50
Revenue Collected During FY 18:	\$251,040	\$248,133	\$178,192
Expenditures During FY 18:	\$240,443	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$10,597	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	49.11%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$118,080	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$12	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$118,080	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Milford Public Library District		
Unit Code:	038/010/10	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$83,400		
Equalized Assessed Valuation:	\$47,553,523		
Population:	2,452		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$46,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$84,077	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$34	\$82	\$50
Revenue Collected During FY 18:	\$86,911	\$248,133	\$178,192
Expenditures During FY 18:	\$78,860	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	\$8,051	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	116.82%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$92,128	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,072	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$32	\$82	\$50
Revenue Collected During FY 18:	\$130,578	\$248,133	\$178,192
Expenditures During FY 18:	\$160,722	\$234,417	\$166,135
Per Capita Revenue:	\$96	\$64	\$46
Per Capita Expenditures:	\$118	\$60	\$42
Revenues over (under) Expenditures:	-\$30,144	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	53.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$85,503	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$63	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$85,503	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$72,575	\$141,627	\$
Per Capita Debt:	\$53	\$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:	Mineral Gold Public Library District		
Unit Code:	006/010/10	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$63,296		
Equalized Assessed Valuation:	\$12,490,223		
Population:	664		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$33,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$147,906	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$223	\$82	\$50
Revenue Collected During FY 18:	\$60,861	\$248,133	\$178,192
Expenditures During FY 18:	\$63,296	\$234,417	\$166,135
Per Capita Revenue:	\$92	\$64	\$46
Per Capita Expenditures:	\$95	\$60	\$42
Revenues over (under) Expenditures:	-\$2,435	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	229.83%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$145,471	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$219	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$108,863	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Mississippi Valley Public Library District		
Unit Code:	057/004/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,144,140		
Equalized Assessed Valuation:	\$462,283,163		
Population:	32,545		
Employees:			
	Full Time:	12	
	Part Time:	19	
	Salaries Paid:	\$589,121	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$454,291	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$14	\$113	\$82
Revenue Collected During FY 18:	\$1,102,471	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,166,279	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$34	\$133	\$101
Per Capita Expenditures:	\$36	\$124	\$89
Revenues over (under) Expenditures:	-\$63,808	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	33.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$390,483	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$12	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$279,072	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mokena Public Library District		
Unit Code:	099/030/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,467,500		
Equalized Assessed Valuation:	\$749,966,602		
Population:	20,539		
Employees:			
Full Time:		12	
Part Time:		32	
Salaries Paid:		\$1,209,197	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,541,703	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$124	\$113	\$82
Revenue Collected During FY 18:	\$2,516,445	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,351,655	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$123	\$133	\$101
Per Capita Expenditures:	\$114	\$124	\$89
Revenues over (under) Expenditures:	\$164,790	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	117.80%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,770,225	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$135	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,311	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,415,815	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	Moore Memorial Public Library District		
Unit Code:	081/015/10	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,174		
Equalized Assessed Valuation:	\$11,053,625		
Population:	711		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$11,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,696	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$25,401	\$248,133	\$178,192
Expenditures During FY 18:	\$24,174	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$1,227	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	20.36%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$4,923	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Morris Area Public Library District		
Unit Code:	032/020/10	County:	Grundy
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$952,000		
Equalized Assessed Valuation:	\$438,567,950		
Population:	18,501		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$401,309		

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:	\$653,071	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$35	\$113	\$82
Revenue Collected During FY 18:	\$900,432	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$849,408	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$49	\$133	\$101
Per Capita Expenditures:	\$46	\$124	\$89
Revenues over (under) Expenditures:	\$51,024	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	82.89%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$704,095	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$38	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197,433	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$508,235	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	Morrison-Mary Wiley Public Library District		
Unit Code:	072/030/10	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$137,200		
Equalized Assessed Valuation:	\$1		
Population:	2,800		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$64,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$727,200	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$260	\$82	\$50
Revenue Collected During FY 18:	\$153,451	\$248,133	\$178,192
Expenditures During FY 18:	\$144,064	\$234,417	\$166,135
Per Capita Revenue:	\$55	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$9,387	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	511.29%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$736,587	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$263	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,598	\$86,265	\$
Total Unrestricted Net Assets:	\$225,091	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Morton Public Library District		
Unit Code:	090/035/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,078,000		
Equalized Assessed Valuation:	\$492,439,912		
Population:	16,267		
Employees:			
Full Time:	6		
Part Time:	25		
Salaries Paid:	\$489,899		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,326,003	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$82	\$113	\$82
Revenue Collected During FY 18:	\$1,003,331	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,234,980	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$62	\$133	\$101
Per Capita Expenditures:	\$76	\$124	\$89
Revenues over (under) Expenditures:	-\$231,649	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	88.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,094,354	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$67	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$286,689	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$787,658	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mount Prospect Public Library District		
Unit Code:	016/146/10	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,613,450		
Equalized Assessed Valuation:	\$1,670,725,439		
Population:	54,167		
Employees:			
Full Time:	77		
Part Time:	90		
Salaries Paid:	\$5,506,779		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,089,470	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$131	\$113	\$82
Revenue Collected During FY 18:	\$9,574,246	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$9,069,824	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$177	\$133	\$101
Per Capita Expenditures:	\$167	\$124	\$89
Revenues over (under) Expenditures:	\$504,422	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	83.73%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$7,593,892	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$140	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,769,251	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,846,215	\$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:	\$6,758,279	\$2,043,423	\$269,563
Per Capita Debt:	\$125	\$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:	Moyer Public Library District		
Unit Code:	027/020/10	County:	Ford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$237,700		
Equalized Assessed Valuation:	\$116,971,214		
Population:	5,402		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$95,406		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,516,963	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$281	\$82	\$50
Revenue Collected During FY 18:	\$263,849	\$248,133	\$178,192
Expenditures During FY 18:	\$230,781	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$33,068	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	671.65%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,550,031	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$287	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,180	\$86,265	\$
Total Unrestricted Net Assets:	\$443,902	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Mt. Hope-Funks Grove Public Library District		
Unit Code:	064/060/10	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$220,405		
Equalized Assessed Valuation:	\$49,177,813		
Population:	1,465		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$26,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$201,583	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$138	\$82	\$50
Revenue Collected During FY 18:	\$106,016	\$248,133	\$178,192
Expenditures During FY 18:	\$74,335	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$31,681	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	295.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$220,006	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$150	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$220,006	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Mt. Pulaski Public Library District		
Unit Code:	054/010/10	County:	Logan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,361		
Equalized Assessed Valuation:	\$77,329,873		
Population:	3,134		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$69,077		

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:	\$250,989	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$80	\$82	\$50
Revenue Collected During FY 18:	\$161,444	\$248,133	\$178,192
Expenditures During FY 18:	\$155,856	\$234,417	\$166,135
Per Capita Revenue:	\$52	\$64	\$46
Per Capita Expenditures:	\$50	\$60	\$42
Revenues over (under) Expenditures:	\$5,588	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	164.62%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$256,577	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$82	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$143,049	\$86,265	\$
Total Unrestricted Net Assets:	\$113,528	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Mt. Zion Public Library District		
Unit Code:	055/050/10	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$744,900		
Equalized Assessed Valuation:	\$247,698,603		
Population:	11,722		
Employees:			
Full Time:	6		
Part Time:	10		
Salaries Paid:	\$280,118		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$823,245	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$70	\$82	\$50
Revenue Collected During FY 18:	\$559,870	\$248,133	\$178,192
Expenditures During FY 18:	\$596,194	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	-\$36,324	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	131.99%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$786,921	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$67	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$718,955	\$86,265	\$
Total Unrestricted Net Assets:	\$67,966	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>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:	Nancy L. Mc Conathy Public Library District		
Unit Code:	016/077/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$368,500		
Equalized Assessed Valuation:	\$74,608,059		
Population:	10,497		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$127,336		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,777	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$14	\$82	\$50
Revenue Collected During FY 18:	\$323,547	\$248,133	\$178,192
Expenditures During FY 18:	\$338,326	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	-\$14,779	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$136,998	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$13	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,222	\$86,265	\$
Total Unrestricted Net Assets:	\$25,646	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$516,158	\$141,627	\$
Per Capita Debt:	\$49	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Neoga Public Library District		
Unit Code:	018/010/10	County:	Cumberland
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$332,918		
Equalized Assessed Valuation:	\$47,357,166		
Population:	3,210		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$39,806		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,279	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$73	\$82	\$50
Revenue Collected During FY 18:	\$81,025	\$248,133	\$178,192
Expenditures During FY 18:	\$85,520	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$27	\$60	\$42
Revenues over (under) Expenditures:	-\$4,495	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	269.86%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$230,784	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$72	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,607	\$86,265	\$
Total Unrestricted Net Assets:	\$221,115	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	New Athens Public Library District		
Unit Code:	088/005/10	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$325,800		
Equalized Assessed Valuation:	\$67,152,733		
Population:	9,500		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$59,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$562,571	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$59	\$82	\$50
Revenue Collected During FY 18:	\$165,524	\$248,133	\$178,192
Expenditures During FY 18:	\$231,830	\$234,417	\$166,135
Per Capita Revenue:	\$17	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	-\$66,306	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	214.06%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$496,265	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$52	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,046	\$86,265	\$
Total Unrestricted Net Assets:	\$489,219	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	New Lenox Public Library District		
Unit Code:	099/035/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,169,550		
Equalized Assessed Valuation:	\$1,275,163,409		
Population:	40,733		
Employees:			
Full Time:		19	
Part Time:		20	
Salaries Paid:		\$976,258	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,656,473	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$41	\$113	\$82
Revenue Collected During FY 18:	\$2,050,391	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,851,385	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$50	\$133	\$101
Per Capita Expenditures:	\$45	\$124	\$89
Revenues over (under) Expenditures:	\$199,006	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	100.22%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,855,479	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$46	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,051,097	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,008,581	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,885,000	\$2,043,423	\$269,563
Per Capita Debt:	\$46	\$62	\$14
General Obligation Debt over EAV:	0.15%	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:	New Windsor Public Library District		
Unit Code:	066/015/10	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$48,840		
Equalized Assessed Valuation:	\$19,716,119		
Population:	1,219		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$24,496		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,512	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$23	\$82	\$50
Revenue Collected During FY 18:	\$17,646	\$248,133	\$178,192
Expenditures During FY 18:	\$45,512	\$234,417	\$166,135
Per Capita Revenue:	\$14	\$64	\$46
Per Capita Expenditures:	\$37	\$60	\$42
Revenues over (under) Expenditures:	-\$27,866	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$646	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Newman Regional Public Library District		
Unit Code:	021/025/10	County:	Douglas
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,330		
Equalized Assessed Valuation:	\$25,713,009		
Population:	1,169		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$23,837		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,626	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$99	\$82	\$50
Revenue Collected During FY 18:	\$70,895	\$248,133	\$178,192
Expenditures During FY 18:	\$79,998	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	-\$9,103	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	133.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$106,523	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$91	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,200	\$86,265	\$
Total Unrestricted Net Assets:	\$75,529	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Newton Public Library District		
Unit Code:	040/010/10	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$502,000		
Equalized Assessed Valuation:	\$125,185,030		
Population:	2,849		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$93,206		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$439,968	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$154	\$82	\$50
Revenue Collected During FY 18:	\$206,516	\$248,133	\$178,192
Expenditures During FY 18:	\$210,085	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$74	\$60	\$42
Revenues over (under) Expenditures:	-\$3,569	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	207.72%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$436,399	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$153	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$436,399	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niles Public Library District		
Unit Code:	016/060/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,877,526		
Equalized Assessed Valuation:	\$1,581,007,349		
Population:	57,284		
Employees:			
Full Time:		45	
Part Time:		64	
Salaries Paid:		\$3,349,216	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,632,069	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$116	\$113	\$82
Revenue Collected During FY 18:	\$7,255,611	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,666,269	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$127	\$133	\$101
Per Capita Expenditures:	\$116	\$124	\$89
Revenues over (under) Expenditures:	\$589,342	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	108.33%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$7,221,409	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$126	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,053	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$11,610,628	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Nippersink Public Library District		
Unit Code:	063/040/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$880,000		
Equalized Assessed Valuation:	\$330,537,742		
Population:	11,188		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$289,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$339,533	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$678,648	\$248,133	\$178,192
Expenditures During FY 18:	\$590,933	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$53	\$60	\$42
Revenues over (under) Expenditures:	\$87,715	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	72.30%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$427,248	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$144,637	\$86,265	\$
Total Unrestricted Net Assets:	\$216,038	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Norris City Memorial Public Library District		
Unit Code:	097/010/10	County:	White
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$214,109		
Equalized Assessed Valuation:	\$38,573,000		
Population:	5,100		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$66,404	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$754,689	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$148	\$82	\$50
Revenue Collected During FY 18:	\$106,322	\$248,133	\$178,192
Expenditures During FY 18:	\$112,555	\$234,417	\$166,135
Per Capita Revenue:	\$21	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	-\$6,233	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	664.97%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$748,456	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$147	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$420,853	\$86,265	\$
Total Unrestricted Net Assets:	\$327,603	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Riverside Public Library District		
Unit Code:	016/063/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$935,528		
Equalized Assessed Valuation:	\$268,537,978		
Population:	6,720		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$436,884		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,322,283	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$197	\$113	\$82
Revenue Collected During FY 18:	\$1,039,803	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$881,251	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$155	\$133	\$101
Per Capita Expenditures:	\$131	\$124	\$89
Revenues over (under) Expenditures:	\$158,552	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	168.04%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,480,835	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$220	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$804,301	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$691,326	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	North Suburban Public Library District		
Unit Code:	101/010/10	County:	Winnebago
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,882,000		
Equalized Assessed Valuation:	\$1,176,813,283		
Population:	70,389		
Employees:			
Full Time:		19	
Part Time:		48	
Salaries Paid:		\$1,276,268	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,492,728	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$64	\$113	\$82
Revenue Collected During FY 18:	\$4,146,168	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,991,569	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$59	\$133	\$101
Per Capita Expenditures:	\$57	\$124	\$89
Revenues over (under) Expenditures:	\$154,599	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	116.43%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,647,327	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$66	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,406	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,625,690	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,934,038	\$2,043,423	\$269,563
Per Capita Debt:	\$42	\$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:	Northlake Public Library District		
Unit Code:	016/065/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,526,342		
Equalized Assessed Valuation:	\$522,997,953		
Population:	26,658		
Employees:			
Full Time:		13	
Part Time:		17	
Salaries Paid:		\$938,119	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,134,260	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$43	\$113	\$82
Revenue Collected During FY 18:	\$1,809,996	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,676,361	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$68	\$133	\$101
Per Capita Expenditures:	\$63	\$124	\$89
Revenues over (under) Expenditures:	\$133,635	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	73.76%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,236,536	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$46	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$967,566	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$451,541	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,549,271	\$2,043,423	\$269,563
Per Capita Debt:	\$171	\$62	\$14
General Obligation Debt over EAV:	0.87%	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:	Oakwood Public Library District		
Unit Code:	092/009/10	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,600		
Equalized Assessed Valuation:	\$81,435,143		
Population:	7,167		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$77,132		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$372,067	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$52	\$82	\$50
Revenue Collected During FY 18:	\$220,662	\$248,133	\$178,192
Expenditures During FY 18:	\$153,737	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$21	\$60	\$42
Revenues over (under) Expenditures:	\$66,925	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	285.55%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$438,992	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$61	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$227,716	\$86,265	\$
Total Unrestricted Net Assets:	\$211,276	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Odell Public Library District		
Unit Code:	053/060/10	County:	Livingston
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$129,350		
Equalized Assessed Valuation:	\$43,008,715		
Population:	2,341		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$51,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,083	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$114,538	\$248,133	\$178,192
Expenditures During FY 18:	\$114,776	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	-\$238	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	59.11%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$67,845	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$29	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,113	\$86,265	\$
Total Unrestricted Net Assets:	\$44,732	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>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:	Oglesby Public Library District		
Unit Code:	050/015/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$148,933		
Equalized Assessed Valuation:	\$45,430,831		
Population:	4,091		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$68,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,256	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$2	\$82	\$50
Revenue Collected During FY 18:	\$131,689	\$248,133	\$178,192
Expenditures During FY 18:	\$119,187	\$234,417	\$166,135
Per Capita Revenue:	\$32	\$64	\$46
Per Capita Expenditures:	\$29	\$60	\$42
Revenues over (under) Expenditures:	\$12,502	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	17.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$20,758	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$20,757	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Ohio Public Library District		
Unit Code:	006/015/10	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$220,130		
Equalized Assessed Valuation:	\$37,784,674		
Population:	945		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$21,206		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,852	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$110	\$82	\$50
Revenue Collected During FY 18:	\$92,042	\$248,133	\$178,192
Expenditures During FY 18:	\$116,371	\$234,417	\$166,135
Per Capita Revenue:	\$97	\$64	\$46
Per Capita Expenditures:	\$123	\$60	\$42
Revenues over (under) Expenditures:	-\$24,329	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	36.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$42,623	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$45	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,232	\$17,532	\$
Total Unreserved Funds:	\$30,391	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Onarga Community Public Library District		
Unit Code:	038/030/10	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$149,565		
Equalized Assessed Valuation:	\$30,764,718		
Population:	2,052		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$34,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,477	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$105,007	\$248,133	\$178,192
Expenditures During FY 18:	\$105,926	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	-\$919	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	58.11%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$61,558	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$61,558	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Oregon Public Library District		
Unit Code:	071/020/10	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$594,550		
Equalized Assessed Valuation:	\$109,330,805		
Population:	6,109		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$121,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,979	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$80	\$82	\$50
Revenue Collected During FY 18:	\$354,870	\$248,133	\$178,192
Expenditures During FY 18:	\$289,166	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$47	\$60	\$42
Revenues over (under) Expenditures:	\$65,704	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	191.13%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$552,683	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$90	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$224,971	\$86,265	\$
Total Unrestricted Net Assets:	\$327,712	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$833,993	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$117	\$82	\$50
Revenue Collected During FY 18:	\$246,663	\$248,133	\$178,192
Expenditures During FY 18:	\$154,717	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$91,946	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	598.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$925,939	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$130	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,162	\$86,265	\$
Total Unrestricted Net Assets:	\$631,777	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Oswego Public Library District		
Unit Code:	047/010/10	County:	Kendall
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,095,800		
Equalized Assessed Valuation:	\$1,683,242,311		
Population:	61,594		
Employees:			
Full Time:	27		
Part Time:	41		
Salaries Paid:	\$1,926,054		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,141	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$7	\$113	\$82
Revenue Collected During FY 18:	\$4,169,973	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,817,595	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$68	\$133	\$101
Per Capita Expenditures:	\$62	\$124	\$89
Revenues over (under) Expenditures:	\$352,378	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	6.68%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$255,092	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$4	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,092	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,165,010	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,518,481	\$2,043,423	\$269,563
Per Capita Debt:	\$106	\$62	\$14
General Obligation Debt over EAV:	0.38%	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:	\$	\$	\$