

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:	Palatine Public Library District		
Unit Code:	016/066/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,522,000		
Equalized Assessed Valuation:	\$2,349,296,333		
Population:	88,983		
Employees:			
Full Time:		35	
Part Time:		96	
Salaries Paid:		\$3,013,242	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,026,731	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$45	\$113	\$82
Revenue Collected During FY 18:	\$6,570,884	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,190,407	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$74	\$133	\$101
Per Capita Expenditures:	\$70	\$124	\$89
Revenues over (under) Expenditures:	\$380,477	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	65.54%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,057,208	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$46	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,917,104	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,031,534	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	Palestine Public Library District		
Unit Code:	017/010/10	County:	Crawford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$151,175		
Equalized Assessed Valuation:	\$33,893,690		
Population:	2,370		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$38,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,843	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$21	\$82	\$50
Revenue Collected During FY 18:	\$138,849	\$248,133	\$178,192
Expenditures During FY 18:	\$132,673	\$234,417	\$166,135
Per Capita Revenue:	\$59	\$64	\$46
Per Capita Expenditures:	\$56	\$60	\$42
Revenues over (under) Expenditures:	\$6,176	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	43.24%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$57,369	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,051	\$17,532	\$
Total Unreserved Funds:	\$6,176	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



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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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Park Forest Public Library District		
Unit Code:	016/106/10	County:	COOK
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,140,125		
Equalized Assessed Valuation:	\$131,918,779		
Population:	21,682		
Employees:			
Full Time:	6		
Part Time:	22		
Salaries Paid:	\$790,521		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,470,480	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$206	\$113	\$82
Revenue Collected During FY 18:	\$2,187,446	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,959,262	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$101	\$133	\$101
Per Capita Expenditures:	\$90	\$124	\$89
Revenues over (under) Expenditures:	\$228,184	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	239.82%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,698,664	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$217	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,479	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$4,239,599	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Paw Paw Public Library District		
Unit Code:	052/010/10	County:	Lee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,409		
Equalized Assessed Valuation:	\$13,122,381		
Population:	875		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$24,972		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$192,037	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$219	\$82	\$50
Revenue Collected During FY 18:	\$28,229	\$248,133	\$178,192
Expenditures During FY 18:	\$42,971	\$234,417	\$166,135
Per Capita Revenue:	\$32	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	-\$14,742	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	405.45%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$174,225	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$199	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



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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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pearl City Public Library District		
Unit Code:	089/060/10	County:	Stephenson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$121,700		
Equalized Assessed Valuation:	\$50,524,073		
Population:	2,690		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$31,653		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$208,101	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$77	\$82	\$50
Revenue Collected During FY 18:	\$89,167	\$248,133	\$178,192
Expenditures During FY 18:	\$74,557	\$234,417	\$166,135
Per Capita Revenue:	\$33	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$14,610	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	298.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$222,711	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$83	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pecatonica Public Library District		
Unit Code:	101/020/10	County:	Winnebago
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$219,819		
Equalized Assessed Valuation:	\$99,042,517		
Population:	4,300		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$111,392		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$153,783	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$36	\$82	\$50
Revenue Collected During FY 18:	\$218,290	\$248,133	\$178,192
Expenditures During FY 18:	\$207,913	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$10,377	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	78.96%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$164,160	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,905	\$86,265	\$
Total Unrestricted Net Assets:	\$110,255	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Pembroke Public Library District		
Unit Code:	046/035/10	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$92,729		
Equalized Assessed Valuation:	\$14,393,257		
Population:	1,946		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$43,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,458	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$94,942	\$248,133	\$178,192
Expenditures During FY 18:	\$94,942	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	\$	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	59.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$56,458	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$29	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Peotone Public Library District		
Unit Code:	099/050/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$738,000		
Equalized Assessed Valuation:	\$482,979,104		
Population:	4,320		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$244,266		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$905,151	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$210	\$82	\$50
Revenue Collected During FY 18:	\$562,027	\$248,133	\$178,192
Expenditures During FY 18:	\$539,202	\$234,417	\$166,135
Per Capita Revenue:	\$130	\$64	\$46
Per Capita Expenditures:	\$125	\$60	\$42
Revenues over (under) Expenditures:	\$22,825	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	172.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$927,976	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$215	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$927,976	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$34,761	\$141,627	\$
Per Capita Debt:	\$8	\$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:	Peru Public Library District		
Unit Code:	050/045/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$683,090		
Equalized Assessed Valuation:	\$287,945,775		
Population:	10,295		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$274,235		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,240	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$11	\$82	\$50
Revenue Collected During FY 18:	\$650,442	\$248,133	\$178,192
Expenditures During FY 18:	\$498,909	\$234,417	\$166,135
Per Capita Revenue:	\$63	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$151,533	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	77.47%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$386,511	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$38	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,134	\$86,265	\$
Total Unrestricted Net Assets:	\$419,001	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Philo Public Library District		
Unit Code:	010/365/10	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$120,420		
Equalized Assessed Valuation:	\$47,863,362		
Population:	1,954		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$46,113		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,694	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$40	\$82	\$50
Revenue Collected During FY 18:	\$98,665	\$248,133	\$178,192
Expenditures During FY 18:	\$96,581	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$49	\$60	\$42
Revenues over (under) Expenditures:	\$2,084	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	82.60%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$79,778	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$41	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,926	\$86,265	\$
Total Unrestricted Net Assets:	\$39,838	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Phoenix Public Library District		
Unit Code:	016/161/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,548		
Equalized Assessed Valuation:	\$5,541,934		
Population:	1,964		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$29,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$7,403	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	-\$4	\$82	\$50
Revenue Collected During FY 18:	\$37,868	\$248,133	\$178,192
Expenditures During FY 18:	\$20,178	\$234,417	\$166,135
Per Capita Revenue:	\$19	\$64	\$46
Per Capita Expenditures:	\$10	\$60	\$42
Revenues over (under) Expenditures:	\$17,690	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	50.98%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$10,287	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Piper City Public Library District		
Unit Code:	027/035/10	County:	Ford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,255		
Equalized Assessed Valuation:	\$27,866,760		
Population:	1,149		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$21,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,954	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$42,728	\$248,133	\$178,192
Expenditures During FY 18:	\$41,019	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	\$1,709	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.75%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,663	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$27	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$91,812	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Plainfield Public Library District		
Unit Code:	099/055/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,817,660		
Equalized Assessed Valuation:	\$2,039,212,581		
Population:	75,000		
Employees:			
Full Time:	22		
Part Time:	31		
Salaries Paid:	\$1,663,823		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,822,321	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$24	\$113	\$82
Revenue Collected During FY 18:	\$3,509,607	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,050,674	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$47	\$133	\$101
Per Capita Expenditures:	\$41	\$124	\$89
Revenues over (under) Expenditures:	\$458,933	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	50.19%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,531,254	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$20	\$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:	\$1,411,226	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$268,379	\$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:	\$92,234	\$2,043,423	\$269,563
Per Capita Debt:	\$1	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Plano Community Public Library District		
Unit Code:	047/020/10	County:	Kendall
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,842,000		
Equalized Assessed Valuation:	\$271,613,734		
Population:	13,107		
Employees:			
	Full Time:	4	
	Part Time:	10	
	Salaries Paid:	\$322,580	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$779,233	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$59	\$82	\$50
Revenue Collected During FY 18:	\$795,453	\$248,133	\$178,192
Expenditures During FY 18:	\$701,534	\$234,417	\$166,135
Per Capita Revenue:	\$61	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$93,919	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	124.46%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$873,152	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$67	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$566,369	\$86,265	\$
Total Unrestricted Net Assets:	\$336,460	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,871,565	\$141,627	\$
Per Capita Debt:	\$143	\$28	\$
General Obligation Debt over EAV:	0.64%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$15	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During 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:	Polo Public Library District		
Unit Code:	071/035/10	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$96,861		
Equalized Assessed Valuation:	\$42,940,206		
Population:	2,813		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$80,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,273	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$72	\$82	\$50
Revenue Collected During FY 18:	\$187,269	\$248,133	\$178,192
Expenditures During FY 18:	\$183,988	\$234,417	\$166,135
Per Capita Revenue:	\$67	\$64	\$46
Per Capita Expenditures:	\$65	\$60	\$42
Revenues over (under) Expenditures:	\$3,281	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	112.26%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$206,554	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,059	\$17,532	\$
Total Unreserved Funds:	\$182,496	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Poplar Creek Public Library District		
Unit Code:	016/067/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,925,548		
Equalized Assessed Valuation:	\$1,249,374,203		
Population:	66,306		
Employees:			
Full Time:	40		
Part Time:	54		
Salaries Paid:	\$3,001,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,650,822	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$25	\$113	\$82
Revenue Collected During FY 18:	\$5,884,101	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,162,626	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$89	\$133	\$101
Per Capita Expenditures:	\$93	\$124	\$89
Revenues over (under) Expenditures:	-\$278,525	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	22.27%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,372,297	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$21	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,079,901	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$2,513	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$17,317,495	\$2,043,423	\$269,563
Per Capita Debt:	\$261	\$62	\$14
General Obligation Debt over EAV:	1.26%	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:	Posen Public Library District														
Unit Code:	016/068/10	County:	Cook												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$144,414														
Equalized Assessed Valuation:	\$54,246,508														
Population:	6,013														
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;">\$</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:	\$29,985	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$5	\$82	\$50
Revenue Collected During FY 18:	\$	\$248,133	\$178,192
Expenditures During FY 18:	\$	\$234,417	\$166,135
Per Capita Revenue:	\$	\$64	\$46
Per Capita Expenditures:	\$	\$60	\$42
Revenues over (under) Expenditures:	\$	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	0.00%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$29,985	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$5	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Prairie Creek Public Library District		
Unit Code:	053/070/10	County:	Livingston
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$252,515		
Equalized Assessed Valuation:	\$140,953,651		
Population:	6,605		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$89,587		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$452,641	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$69	\$82	\$50
Revenue Collected During FY 18:	\$225,259	\$248,133	\$178,192
Expenditures During FY 18:	\$279,337	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	-\$54,078	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	142.68%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$398,563	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$60	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$398,563	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Prairie Skies Public Library District		
Unit Code:	009/010/10	County:	Cass
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$347,600		
Equalized Assessed Valuation:	\$192,339,445		
Population:	7,500		
Employees:			
Full Time:	5		
Part Time:	2		
Salaries Paid:	\$176,864		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,236	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$16	\$82	\$50
Revenue Collected During FY 18:	\$318,152	\$248,133	\$178,192
Expenditures During FY 18:	\$310,654	\$234,417	\$166,135
Per Capita Revenue:	\$42	\$64	\$46
Per Capita Expenditures:	\$41	\$60	\$42
Revenues over (under) Expenditures:	\$7,498	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	40.80%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$126,734	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$17	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,291	\$86,265	\$
Total Unrestricted Net Assets:	\$45,443	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Prairie Trails Public Library District		
Unit Code:	016/080/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,448,000		
Equalized Assessed Valuation:	\$506,234,822		
Population:	28,741		
Employees:			
Full Time:	9		
Part Time:	24		
Salaries Paid:	\$693,519		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,615,238	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$56	\$113	\$82
Revenue Collected During FY 18:	\$1,867,586	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,608,994	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$65	\$133	\$101
Per Capita Expenditures:	\$56	\$124	\$89
Revenues over (under) Expenditures:	\$258,592	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	116.46%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,873,830	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$65	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,932	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,159,933	\$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:	Prospect Heights Public Library District		
Unit Code:	016/070/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,616,490		
Equalized Assessed Valuation:	\$610,472,915		
Population:	16,180		
Employees:			
Full Time:	20		
Part Time:	22		
Salaries Paid:	\$1,335,097		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,579,583	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$159	\$113	\$82
Revenue Collected During FY 18:	\$3,372,650	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,534,893	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$208	\$133	\$101
Per Capita Expenditures:	\$157	\$124	\$89
Revenues over (under) Expenditures:	\$837,757	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	91.42%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,317,340	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$143	\$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:	\$256,320	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$6,955,352	\$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:	Putnam County Public Library District		
Unit Code:	078/005/10	County:	Putnam
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$434,575		
Equalized Assessed Valuation:	\$382,849		
Population:	6,086		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$186,533		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,319	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$27	\$82	\$50
Revenue Collected During FY 18:	\$388,840	\$248,133	\$178,192
Expenditures During FY 18:	\$369,805	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$61	\$60	\$42
Revenues over (under) Expenditures:	\$19,035	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	49.85%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$184,354	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$30	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,431	\$86,265	\$
Total Unrestricted Net Assets:	\$14,694	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Reddick Public Library District		
Unit Code:	050/035/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,208,945		
Equalized Assessed Valuation:	\$441,558,658		
Population:	24,302		
Employees:			
Full Time:	6		
Part Time:	16		
Salaries Paid:	\$529,606		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,247,454	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$51	\$113	\$82
Revenue Collected During FY 18:	\$1,353,471	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,117,805	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$56	\$133	\$101
Per Capita Expenditures:	\$46	\$124	\$89
Revenues over (under) Expenditures:	\$235,666	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	132.68%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,483,120	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$61	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,318,147	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$393	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$619,942	\$2,043,423	\$269,563
Per Capita Debt:	\$26	\$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:	Richton Park Public Library District		
Unit Code:	016/074/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,872,693		
Equalized Assessed Valuation:	\$146,684,898		
Population:	13,646		
Employees:			
	Full Time:	7	
	Part Time:	26	
	Salaries Paid:	\$549,897	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$374,449	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$27	\$113	\$82
Revenue Collected During FY 18:	\$924,285	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$977,937	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$68	\$133	\$101
Per Capita Expenditures:	\$72	\$124	\$89
Revenues over (under) Expenditures:	-\$53,652	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	32.80%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$320,797	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$24	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,379	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$763,119	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,595,000	\$2,043,423	\$269,563
Per Capita Debt:	\$337	\$62	\$14
General Obligation Debt over EAV:	3.13%	0.18%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rick Warren Memorial Public Library District		
Unit Code:	039/010/10	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,785		
Equalized Assessed Valuation:	\$27,064,523		
Population:	3,108		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$2,744,754		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,211	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$51,479	\$248,133	\$178,192
Expenditures During FY 18:	\$48,359	\$234,417	\$166,135
Per Capita Revenue:	\$17	\$64	\$46
Per Capita Expenditures:	\$16	\$60	\$42
Revenues over (under) Expenditures:	\$3,120	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	197.13%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$95,331	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$31	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	River East Public Library District		
Unit Code:	063/030/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$246,423		
Equalized Assessed Valuation:	\$84,606,260		
Population:	4,278		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$118,896		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,948	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$23	\$82	\$50
Revenue Collected During FY 18:	\$250,467	\$248,133	\$178,192
Expenditures During FY 18:	\$228,446	\$234,417	\$166,135
Per Capita Revenue:	\$59	\$64	\$46
Per Capita Expenditures:	\$53	\$60	\$42
Revenues over (under) Expenditures:	\$22,021	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	53.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$121,969	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$29	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,166	\$86,265	\$
Total Unrestricted Net Assets:	\$118,803	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	River Forest Public Library District		
Unit Code:	016/121/10	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,279,500		
Equalized Assessed Valuation:	\$586,302,873		
Population:	11,210		
Employees:			
Full Time:	6		
Part Time:	22		
Salaries Paid:	\$643,906		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,203,753	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$107	\$113	\$82
Revenue Collected During FY 18:	\$1,295,123	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,187,465	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$116	\$133	\$101
Per Capita Expenditures:	\$106	\$124	\$89
Revenues over (under) Expenditures:	\$107,658	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	98.58%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,170,566	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$104	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,610,457	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$2,043,423	\$269,563
Per Capita Debt:	\$	\$62	\$14
General Obligation Debt over EAV:	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:	River Grove Public Library District
Unit Code:	016/073/10
County:	Cook
Fiscal Year End:	6/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,140,162
Equalized Assessed Valuation:	\$201,946,787
Population:	10,134
Employees:	
Full Time:	14
Part Time:	
Salaries Paid:	\$234,008

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$411,077	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$41	\$82	\$50
Revenue Collected During FY 18:	\$458,614	\$248,133	\$178,192
Expenditures During FY 18:	\$467,898	\$234,417	\$166,135
Per Capita Revenue:	\$45	\$64	\$46
Per Capita Expenditures:	\$46	\$60	\$42
Revenues over (under) Expenditures:	-\$9,284	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	85.60%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$400,530	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$40	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,244	\$86,265	\$
Total Unrestricted Net Assets:	\$374,268	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	River Valley Public Library District		
Unit Code:	081/005/10	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$500,047		
Equalized Assessed Valuation:	\$163,375,170		
Population:	5,179		
Employees:			
Full Time:	6		
Part Time:	7		
Salaries Paid:	\$213,380		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$238,716	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$46	\$82	\$50
Revenue Collected During FY 18:	\$500,047	\$248,133	\$178,192
Expenditures During FY 18:	\$444,238	\$234,417	\$166,135
Per Capita Revenue:	\$97	\$64	\$46
Per Capita Expenditures:	\$86	\$60	\$42
Revenues over (under) Expenditures:	\$55,809	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	66.30%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$294,525	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$57	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,089	\$86,265	\$
Total Unrestricted Net Assets:	\$205,439	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Robert R. Jones Public Library District		
Unit Code:	081/010/10	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$292,268		
Equalized Assessed Valuation:	\$96,293,186		
Population:	4,901		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$143,447		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,116	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$32	\$82	\$50
Revenue Collected During FY 18:	\$278,948	\$248,133	\$178,192
Expenditures During FY 18:	\$254,244	\$234,417	\$166,135
Per Capita Revenue:	\$57	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	\$24,704	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	70.73%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$179,820	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$37	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,757	\$86,265	\$
Total Unrestricted Net Assets:	\$163,063	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Robert W. Rowe Public Library District		
Unit Code:	050/016/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$205,294		
Equalized Assessed Valuation:	\$110,615,023		
Population:	4,178		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$106,852		

Blended Component Units
Number Submitted = 1 General Income

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,748	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$	\$82	\$50
Revenue Collected During FY 18:	\$203,545	\$248,133	\$178,192
Expenditures During FY 18:	\$202,074	\$234,417	\$166,135
Per Capita Revenue:	\$49	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$1,471	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1.59%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$3,219	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Robinson Public Library District		
Unit Code:	017/020/10	County:	Crawford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,596,225		
Equalized Assessed Valuation:	\$395,455.862		
Population:	15,437		
Employees:			
	Full Time:	4	
	Part Time:	16	
	Salaries Paid:	\$286,201	

Blended Component Units
Number Submitted = 1 Robinson Library Endowment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,567,552	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$102	\$82	\$50
Revenue Collected During FY 18:	\$782,021	\$248,133	\$178,192
Expenditures During FY 18:	\$647,783	\$234,417	\$166,135
Per Capita Revenue:	\$51	\$64	\$46
Per Capita Expenditures:	\$42	\$60	\$42
Revenues over (under) Expenditures:	\$134,238	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	262.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,701,790	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$110	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$415,704	\$86,265	\$
Total Unrestricted Net Assets:	\$1,286,086	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,986	\$141,627	\$
Per Capita Debt:	\$1	\$28	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rochester Public Library District		
Unit Code:	083/020/10	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$968,179		
Equalized Assessed Valuation:	\$185,058,909		
Population:	7,164		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$279,162		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$598,596	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$84	\$82	\$50
Revenue Collected During FY 18:	\$532,012	\$248,133	\$178,192
Expenditures During FY 18:	\$516,844	\$234,417	\$166,135
Per Capita Revenue:	\$74	\$64	\$46
Per Capita Expenditures:	\$72	\$60	\$42
Revenues over (under) Expenditures:	\$15,168	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	118.75%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$613,764	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$86	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$613,976	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Rock Falls Public Library District		
Unit Code:	098/015/10	County:	Whiteside
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$244,598		
Equalized Assessed Valuation:	\$96,264,053		
Population:	9,062		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$100,664		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$854,465	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$94	\$82	\$50
Revenue Collected During FY 18:	\$277,321	\$248,133	\$178,192
Expenditures During FY 18:	\$220,465	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$56,856	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	413.36%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$911,321	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$101	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,547	\$86,265	\$
Total Unrestricted Net Assets:	\$779,774	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Rock River Public Library District														
Unit Code:	081/020/10	County:	Rock Island												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$88,700														
Equalized Assessed Valuation:	\$49,878,392														
Population:	3,463														
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:	\$28,556	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$8	\$82	\$50
Revenue Collected During FY 18:	\$75,793	\$248,133	\$178,192
Expenditures During FY 18:	\$79,274	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$23	\$60	\$42
Revenues over (under) Expenditures:	-\$3,481	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	31.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$25,075	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$141,627	\$
Per Capita Debt:	\$	\$28	\$
General Obligation Debt over EAV:	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:	Roselle Public Library District		
Unit Code:	022/030/10	County:	Dupage
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,137,800		
Equalized Assessed Valuation:	\$769,468,354		
Population:	22,791		
Employees:			
Full Time:		14	
Part Time:		19	
Salaries Paid:		\$890,167	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,751,308	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$77	\$113	\$82
Revenue Collected During FY 18:	\$2,080,141	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,836,762	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$91	\$133	\$101
Per Capita Expenditures:	\$81	\$124	\$89
Revenues over (under) Expenditures:	\$243,379	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	97.71%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,794,688	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$79	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$279,714	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,778,775	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Round Lake Area Public Library District		
Unit Code:	049/037/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,671,700		
Equalized Assessed Valuation:	\$457,303,498		
Population:	40,400		
Employees:			
Full Time:	24		
Part Time:	34		
Salaries Paid:	\$1,763,323		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,419,991	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$35	\$113	\$82
Revenue Collected During FY 18:	\$3,099,421	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,385,734	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$77	\$133	\$101
Per Capita Expenditures:	\$84	\$124	\$89
Revenues over (under) Expenditures:	-\$286,313	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	41.75%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,413,429	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$35	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$300,533	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,515,610	\$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:	Roxana Public Library District		
Unit Code:	057/025/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$394,976		
Equalized Assessed Valuation:	\$314,750,939		
Population:	1,465		
Employees:			
Full Time:		3	
Part Time:		5	
Salaries Paid:	\$152,528		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$513,240	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$350	\$82	\$50
Revenue Collected During FY 18:	\$402,509	\$248,133	\$178,192
Expenditures During FY 18:	\$366,452	\$234,417	\$166,135
Per Capita Revenue:	\$275	\$64	\$46
Per Capita Expenditures:	\$250	\$60	\$42
Revenues over (under) Expenditures:	\$36,057	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	149.90%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$549,297	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$375	\$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:	\$111,385	\$86,265	\$
Total Unrestricted Net Assets:	\$350,515	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>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:	Rural Woodstock Public Library District		
Unit Code:	063/050/10	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$411,300		
Equalized Assessed Valuation:	\$336,426,276		
Population:	12,700		
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:	\$236,574	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$19	\$82	\$50
Revenue Collected During FY 18:	\$444,796	\$248,133	\$178,192
Expenditures During FY 18:	\$396,828	\$234,417	\$166,135
Per Capita Revenue:	\$35	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$47,968	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	71.70%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$284,542	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$22	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$284,542	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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