

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:	Salem Public Library District		
Unit Code:	048/020/10	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$151,515		
Equalized Assessed Valuation:	\$29,200,144		
Population:	1,080		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$26,897		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,700	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$87	\$82	\$50
Revenue Collected During FY 18:	\$62,620	\$248,133	\$178,192
Expenditures During FY 18:	\$58,142	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$4,478	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	168.86%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$98,178	\$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:	\$	\$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:	Sandwich Public Library District		
Unit Code:	019/040/10	County:	DeKalb
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$743,690		
Equalized Assessed Valuation:	\$166,562,831		
Population:	8,160		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$174,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,153,008	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$141	\$82	\$50
Revenue Collected During FY 18:	\$525,843	\$248,133	\$178,192
Expenditures During FY 18:	\$424,958	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$52	\$60	\$42
Revenues over (under) Expenditures:	\$100,885	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	295.06%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,253,893	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$154	\$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:	\$842,605	\$86,265	\$
Total Unrestricted Net Assets:	\$372,543	\$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:	\$2,700,000	\$141,627	\$
Per Capita Debt:	\$331	\$28	\$
General Obligation Debt over EAV:	1.62%	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:	Savanna Public Library District		
Unit Code:	008/020/10	County:	Carroll
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$119,800		
Equalized Assessed Valuation:	\$40,146,434		
Population:	4,124		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$47,073		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,393	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$58	\$82	\$50
Revenue Collected During FY 18:	\$106,679	\$248,133	\$178,192
Expenditures During FY 18:	\$115,892	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	-\$9,213	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	199.48%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$231,180	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$56	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$231,180	\$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:	Schaumburg Public Library District		
Unit Code:	016/083/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,168,062		
Equalized Assessed Valuation:	\$4,471,924,031		
Population:	130,000		
Employees:			
Full Time:	81		
Part Time:	220		
Salaries Paid:	\$7,891,880		

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:	\$18,611,916	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$143	\$113	\$82
Revenue Collected During FY 18:	\$16,013,087	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$14,679,762	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$123	\$133	\$101
Per Capita Expenditures:	\$113	\$124	\$89
Revenues over (under) Expenditures:	\$1,333,325	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	135.87%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$19,945,241	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$153	\$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:	\$4,764,095	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$14,959,430	\$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:	Schmaling Memorial Public Library District		
Unit Code:	098/020/10	County:	Whiteside
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$149,183		
Equalized Assessed Valuation:	\$53,456,138		
Population:	3,481		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$62,753		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,158	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$27	\$82	\$50
Revenue Collected During FY 18:	\$129,566	\$248,133	\$178,192
Expenditures During FY 18:	\$121,989	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$7,577	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	83.40%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$101,735	\$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:	\$185,823	\$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:	Selby Public Library District		
Unit Code:	006/020/10	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$171,145		
Equalized Assessed Valuation:	\$18,591,428		
Population:	2,500		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$18,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,085	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$52	\$82	\$50
Revenue Collected During FY 18:	\$54,670	\$248,133	\$178,192
Expenditures During FY 18:	\$51,577	\$234,417	\$166,135
Per Capita Revenue:	\$22	\$64	\$46
Per Capita Expenditures:	\$21	\$60	\$42
Revenues over (under) Expenditures:	\$3,093	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	256.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$132,178	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$53	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$132,178	\$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:	Seneca Public Library District		
Unit Code:	050/020/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$728,200		
Equalized Assessed Valuation:	\$564,953,400		
Population:	4,109		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$264,818		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$337,535	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$82	\$82	\$50
Revenue Collected During FY 18:	\$715,844	\$248,133	\$178,192
Expenditures During FY 18:	\$669,734	\$234,417	\$166,135
Per Capita Revenue:	\$174	\$64	\$46
Per Capita Expenditures:	\$163	\$60	\$42
Revenues over (under) Expenditures:	\$46,110	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	57.28%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$383,645	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$93	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$530,468	\$86,265	\$
Total Unrestricted Net Assets:	\$85,618	\$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:	Sheldon Public Library District		
Unit Code:	038/020/10	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$307,267		
Equalized Assessed Valuation:	\$42,663,347		
Population:	2,082		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$43,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$206,901	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$99	\$82	\$50
Revenue Collected During FY 18:	\$130,856	\$248,133	\$178,192
Expenditures During FY 18:	\$113,024	\$234,417	\$166,135
Per Capita Revenue:	\$63	\$64	\$46
Per Capita Expenditures:	\$54	\$60	\$42
Revenues over (under) Expenditures:	\$17,832	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	198.84%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$224,733	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$108	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$224,733	\$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:	Sherman Public Library District		
Unit Code:	083/025/10	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$453,420		
Equalized Assessed Valuation:	\$103,034,469		
Population:	4,148		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$96,772		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$596,684	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$144	\$82	\$50
Revenue Collected During FY 18:	\$318,718	\$248,133	\$178,192
Expenditures During FY 18:	\$357,298	\$234,417	\$166,135
Per Capita Revenue:	\$77	\$64	\$46
Per Capita Expenditures:	\$86	\$60	\$42
Revenues over (under) Expenditures:	-\$38,580	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	156.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$558,104	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$135	\$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:	\$537,729	\$86,265	\$
Total Unrestricted Net Assets:	-\$25,249	\$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:	\$313,125	\$141,627	\$
Per Capita Debt:	\$75	\$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:	Sherrard Public Library District		
Unit Code:	066/025/10	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$886,500		
Equalized Assessed Valuation:	\$121,929,428		
Population:	6,378		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$128,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$674,956	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$106	\$82	\$50
Revenue Collected During FY 18:	\$270,258	\$248,133	\$178,192
Expenditures During FY 18:	\$794,542	\$234,417	\$166,135
Per Capita Revenue:	\$42	\$64	\$46
Per Capita Expenditures:	\$125	\$60	\$42
Revenues over (under) Expenditures:	-\$524,284	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	18.96%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$150,672	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$24	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,828	\$86,265	\$
Total Unrestricted Net Assets:	\$10,844	\$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:	Shorewood-Troy Public Library District		
Unit Code:	099/058/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,386,500		
Equalized Assessed Valuation:	\$651,296,232		
Population:	19,332		
Employees:			
Full Time:	6		
Part Time:	11		
Salaries Paid:	\$562,288		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$562,703	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$29	\$113	\$82
Revenue Collected During FY 18:	\$1,296,796	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,276,602	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$67	\$133	\$101
Per Capita Expenditures:	\$66	\$124	\$89
Revenues over (under) Expenditures:	\$20,194	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	45.66%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$582,897	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$30	\$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:	\$308,752	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$128,185	\$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:	Sidell Public Library District		
Unit Code:	092/010/10	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$84,559		
Equalized Assessed Valuation:	\$49,347,999		
Population:	2,440		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$40,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,705	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$50	\$82	\$50
Revenue Collected During FY 18:	\$89,225	\$248,133	\$178,192
Expenditures During FY 18:	\$85,602	\$234,417	\$166,135
Per Capita Revenue:	\$37	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$3,623	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	146.51%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$125,416	\$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:	\$32,870	\$86,265	\$
Total Unrestricted Net Assets:	\$92,546	\$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:	Six Mile Regional Public Library District		
Unit Code:	057/003/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,140,723		
Equalized Assessed Valuation:	\$433,494,626		
Population:	34,410		
Employees:			
	Full Time:	20	
	Part Time:	15	
	Salaries Paid:	\$1,093,189	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,254,017	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$36	\$113	\$82
Revenue Collected During FY 18:	\$2,082,471	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,499,652	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$61	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	-\$417,181	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	33.48%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$836,836	\$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:	\$743,451	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$203,938	\$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:	\$1,425,783	\$2,043,423	\$269,563
Per Capita Debt:	\$41	\$62	\$14
General Obligation Debt over EAV:	0.31%	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:	Skokie Public Library District		
Unit Code:	016/116/10	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,313,142		
Equalized Assessed Valuation:	\$2,485,448,498		
Population:	64,270		
Employees:			
Full Time:		83	
Part Time:		81	
Salaries Paid:		\$6,209,804	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,210,496	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$97	\$113	\$82
Revenue Collected During FY 18:	\$11,950,622	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$11,323,746	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$186	\$133	\$101
Per Capita Expenditures:	\$176	\$124	\$89
Revenues over (under) Expenditures:	\$626,876	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	58.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$6,637,372	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$103	\$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:	\$299,638	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$12,764,389	\$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:	\$4,278,285	\$2,043,423	\$269,563
Per Capita Debt:	\$67	\$62	\$14
General Obligation Debt over EAV:	0.14%	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:	Smithton Public Library District		
Unit Code:	088/010/10	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$385,450		
Equalized Assessed Valuation:	\$105,195,953		
Population:	4,807		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$95,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,639	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$60	\$82	\$50
Revenue Collected During FY 18:	\$240,610	\$248,133	\$178,192
Expenditures During FY 18:	\$174,020	\$234,417	\$166,135
Per Capita Revenue:	\$50	\$64	\$46
Per Capita Expenditures:	\$36	\$60	\$42
Revenues over (under) Expenditures:	\$66,590	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	205.28%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$357,229	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$74	\$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:	\$136,854	\$86,265	\$
Total Unrestricted Net Assets:	\$220,376	\$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:	Somonauk Public Library District		
Unit Code:	050/025/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$941,159		
Equalized Assessed Valuation:	\$202,974,783		
Population:	5,840		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$181,057		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$265,121	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$45	\$82	\$50
Revenue Collected During FY 18:	\$457,343	\$248,133	\$178,192
Expenditures During FY 18:	\$500,725	\$234,417	\$166,135
Per Capita Revenue:	\$78	\$64	\$46
Per Capita Expenditures:	\$86	\$60	\$42
Revenues over (under) Expenditures:	-\$43,382	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	61.26%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$306,739	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$53	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$523,950	\$86,265	\$
Total Unrestricted Net Assets:	\$1,019,294	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,130,000	\$141,627	\$
Per Capita Debt:	\$365	\$28	\$
General Obligation Debt over EAV:	1.05%	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:	South County Public Library District		
Unit Code:	007/010/10	County:	Calhoun
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,675		
Equalized Assessed Valuation:	\$22,557,632		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$13,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,257	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$24,503	\$248,133	\$178,192
Expenditures During FY 18:	\$23,852	\$234,417	\$166,135
Per Capita Revenue:	\$25	\$64	\$46
Per Capita Expenditures:	\$24	\$60	\$42
Revenues over (under) Expenditures:	\$651	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	129.58%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,908	\$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:	South Macon Public Library District		
Unit Code:	055/015/10	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,000		
Equalized Assessed Valuation:	\$55,887,005		
Population:	1,140		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$48,625		

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:	\$41,611	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$37	\$82	\$50
Revenue Collected During FY 18:	\$95,650	\$248,133	\$178,192
Expenditures During FY 18:	\$101,679	\$234,417	\$166,135
Per Capita Revenue:	\$84	\$64	\$46
Per Capita Expenditures:	\$89	\$60	\$42
Revenues over (under) Expenditures:	-\$6,029	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	31.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$32,086	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$28	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$27,406	\$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:	\$4,680	\$141,627	\$
Per Capita Debt:	\$4	\$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:	Spoon River Public Library District		
Unit Code:	029/010/10	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$149,707		
Equalized Assessed Valuation:	\$46,947,465		
Population:	3,400		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$54,515	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$104,060	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$31	\$82	\$50
Revenue Collected During FY 18:	\$96,458	\$248,133	\$178,192
Expenditures During FY 18:	\$115,020	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	-\$18,562	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.33%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$85,498	\$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:	\$52,322	\$17,532	\$
Total Unreserved Funds:	\$33,174	\$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:	St. Charles Public Library District		
Unit Code:	045/030/10	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,096,650		
Equalized Assessed Valuation:	\$2,360,255,427		
Population:	55,092		
Employees:			
Full Time:		41	
Part Time:		67	
Salaries Paid:		\$3,506,084	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,653,455	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$30	\$113	\$82
Revenue Collected During FY 18:	\$8,106,970	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,902,267	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$147	\$133	\$101
Per Capita Expenditures:	\$125	\$124	\$89
Revenues over (under) Expenditures:	\$1,204,703	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	29.07%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,006,200	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$36	\$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:	\$2,346,998	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$9,144,249	\$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:	\$112,901	\$2,043,423	\$269,563
Per Capita Debt:	\$2	\$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:	St. Elmo Public Library District		
Unit Code:	026/010/10	County:	Fayette
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,880		
Equalized Assessed Valuation:	\$87,153,463		
Population:	3,000		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$70,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,911	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$59	\$82	\$50
Revenue Collected During FY 18:	\$224,031	\$248,133	\$178,192
Expenditures During FY 18:	\$200,473	\$234,417	\$166,135
Per Capita Revenue:	\$75	\$64	\$46
Per Capita Expenditures:	\$67	\$60	\$42
Revenues over (under) Expenditures:	\$23,558	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	100.50%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$201,469	\$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:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$168,769	\$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:	\$32,700	\$141,627	\$
Per Capita Debt:	\$11	\$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:	Steeleville Public Library District		
Unit Code:	079/020/10	County:	Randolph
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$102,179		
Equalized Assessed Valuation:	\$59,918,303		
Population:	3,000		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$49,405		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,848	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$37	\$82	\$50
Revenue Collected During FY 18:	\$118,237	\$248,133	\$178,192
Expenditures During FY 18:	\$104,070	\$234,417	\$166,135
Per Capita Revenue:	\$39	\$64	\$46
Per Capita Expenditures:	\$35	\$60	\$42
Revenues over (under) Expenditures:	\$14,167	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	119.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$124,015	\$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:	\$57,729	\$86,265	\$
Total Unrestricted Net Assets:	\$66,286	\$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:	Steger-So Chicago Heights Public Library District		
Unit Code:	016/085/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$613,000		
Equalized Assessed Valuation:	\$172,408,658		
Population:	13,709		
Employees:			
Full Time:		5	
Part Time:		6	
Salaries Paid:	\$184,590		

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:	\$230,470	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$431,066	\$248,133	\$178,192
Expenditures During FY 18:	\$420,000	\$234,417	\$166,135
Per Capita Revenue:	\$31	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$11,066	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	57.51%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$241,536	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$18	\$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:	\$7,124	\$86,265	\$
Total Unrestricted Net Assets:	\$145,557	\$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:	\$144,925	\$141,627	\$
Per Capita Debt:	\$11	\$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:	Stickney-Forest View Public Library District		
Unit Code:	016/090/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,381,549		
Equalized Assessed Valuation:	\$253,947,138		
Population:	10,412		
Employees:			
Full Time:	13		
Part Time:	8		
Salaries Paid:	\$759,594		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$280,514	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$27	\$113	\$82
Revenue Collected During FY 18:	\$1,268,276	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,422,825	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$122	\$133	\$101
Per Capita Expenditures:	\$137	\$124	\$89
Revenues over (under) Expenditures:	-\$154,549	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	8.85%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$125,965	\$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:	\$301,948	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$355,939	\$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:	\$1,479,010	\$2,043,423	\$269,563
Per Capita Debt:	\$142	\$62	\$14
General Obligation Debt over EAV:	0.44%	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:	Stinson Memorial Public Library District		
Unit Code:	091/010/10	County:	Union
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$285,489		
Equalized Assessed Valuation:	\$153,840,533		
Population:	14,466		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$174,373		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,939	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$9	\$82	\$50
Revenue Collected During FY 18:	\$286,244	\$248,133	\$178,192
Expenditures During FY 18:	\$315,593	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	-\$29,349	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	33.14%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$104,590	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$7	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Sugar Grove Public Library District		
Unit Code:	045/040/10	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,705,200		
Equalized Assessed Valuation:	\$469,757,513		
Population:	15,761		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$325,541		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,525	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$6	\$82	\$50
Revenue Collected During FY 18:	\$700,250	\$248,133	\$178,192
Expenditures During FY 18:	\$632,667	\$234,417	\$166,135
Per Capita Revenue:	\$44	\$64	\$46
Per Capita Expenditures:	\$40	\$60	\$42
Revenues over (under) Expenditures:	\$67,583	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	25.31%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$160,108	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,404	\$86,265	\$
Total Unrestricted Net Assets:	\$131,920	\$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:	\$4,333,217	\$141,627	\$
Per Capita Debt:	\$275	\$28	\$
General Obligation Debt over EAV:	0.90%	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:	Summit Public Library District		
Unit Code:	016/093/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$415,374		
Equalized Assessed Valuation:	\$157,612,883		
Population:	11,446		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$162,864		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$334,952	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$29	\$82	\$50
Revenue Collected During FY 18:	\$318,688	\$248,133	\$178,192
Expenditures During FY 18:	\$365,161	\$234,417	\$166,135
Per Capita Revenue:	\$28	\$64	\$46
Per Capita Expenditures:	\$32	\$60	\$42
Revenues over (under) Expenditures:	-\$46,473	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	79.00%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$288,479	\$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:	\$172,475	\$86,265	\$
Total Unrestricted Net Assets:	\$297,989	\$149,248	\$1

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,255,000	\$141,627	\$
Per Capita Debt:	\$197	\$28	\$
General Obligation Debt over EAV:	1.43%	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:	Sumpter Township Public Library District		
Unit Code:	018/015/10	County:	Cumberland
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,651		
Equalized Assessed Valuation:	\$23,641,997		
Population:	1,980		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$23,486		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,912	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$12	\$82	\$50
Revenue Collected During FY 18:	\$50,664	\$248,133	\$178,192
Expenditures During FY 18:	\$44,120	\$234,417	\$166,135
Per Capita Revenue:	\$26	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$6,544	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	69.03%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$30,456	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$15	\$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:	Talcott Free Public Library District		
Unit Code:	101/030/10	County:	Winnebago
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$550,209		
Equalized Assessed Valuation:	\$190,707,808		
Population:	13,777		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$236,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$911,300	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$66	\$82	\$50
Revenue Collected During FY 18:	\$517,161	\$248,133	\$178,192
Expenditures During FY 18:	\$467,045	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$50,116	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	214.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,000,416	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$73	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$684,478	\$86,265	\$
Total Unrestricted Net Assets:	\$315,938	\$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:	\$5,309	\$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:	Three Rivers Public Library District		
Unit Code:	099/060/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,791,875		
Equalized Assessed Valuation:	\$1,271,760,935		
Population:	26,600		
Employees:			
Full Time:		8	
Part Time:		25	
Salaries Paid:		\$641,190	

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:	\$1,052,577	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$40	\$113	\$82
Revenue Collected During FY 18:	\$1,582,105	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,393,836	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$59	\$133	\$101
Per Capita Expenditures:	\$52	\$124	\$89
Revenues over (under) Expenditures:	\$188,269	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	89.02%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,240,846	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$47	\$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:	\$1,067,207	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$904,211	\$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:	Tiskilwa Public Library District		
Unit Code:	006/035/10	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$100,500		
Equalized Assessed Valuation:	\$34,428,635		
Population:	1,487		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$48,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,213	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$58	\$82	\$50
Revenue Collected During FY 18:	\$107,668	\$248,133	\$178,192
Expenditures During FY 18:	\$102,915	\$234,417	\$166,135
Per Capita Revenue:	\$72	\$64	\$46
Per Capita Expenditures:	\$69	\$60	\$42
Revenues over (under) Expenditures:	\$4,753	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	88.39%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$90,966	\$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:	\$1,067	\$86,265	\$
Total Unrestricted Net Assets:	\$89,899	\$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:	Tolono Public Library District		
Unit Code:	010/010/10	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$373,100		
Equalized Assessed Valuation:	\$272,592,391		
Population:	11,675		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$217,934		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$359,274	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$31	\$82	\$50
Revenue Collected During FY 18:	\$380,618	\$248,133	\$178,192
Expenditures During FY 18:	\$362,244	\$234,417	\$166,135
Per Capita Revenue:	\$33	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$18,374	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	104.25%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$377,648	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$32	\$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:	\$10,452	\$86,265	\$
Total Unrestricted Net Assets:	\$367,196	\$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:	Toluca Public Library District		
Unit Code:	059/010/10	County:	Marshall
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,499		
Equalized Assessed Valuation:	\$13,165,265		
Population:	1,414		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$15,187		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,359	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$9	\$82	\$50
Revenue Collected During FY 18:	\$32,484	\$248,133	\$178,192
Expenditures During FY 18:	\$30,809	\$234,417	\$166,135
Per Capita Revenue:	\$23	\$64	\$46
Per Capita Expenditures:	\$22	\$60	\$42
Revenues over (under) Expenditures:	\$1,675	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	45.55%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$14,034	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$10	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	Toulon Public Library District		
Unit Code:	087/050/10	County:	Stark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,317		
Equalized Assessed Valuation:	\$51,616,087		
Population:	4,500		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$103,069		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,442	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$51	\$82	\$50
Revenue Collected During FY 18:	\$217,646	\$248,133	\$178,192
Expenditures During FY 18:	\$215,481	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$48	\$60	\$42
Revenues over (under) Expenditures:	\$2,165	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	90.02%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$193,976	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$43	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,592	\$86,265	\$
Total Unrestricted Net Assets:	\$222,510	\$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:	\$191,570	\$141,627	\$
Per Capita Debt:	\$43	\$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:	Towanda Public Library District		
Unit Code:	064/020/10	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$596,743		
Equalized Assessed Valuation:	\$66,456,497		
Population:	2,187		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$81,737		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$237,346	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$109	\$82	\$50
Revenue Collected During FY 18:	\$171,767	\$248,133	\$178,192
Expenditures During FY 18:	\$152,595	\$234,417	\$166,135
Per Capita Revenue:	\$79	\$64	\$46
Per Capita Expenditures:	\$70	\$60	\$42
Revenues over (under) Expenditures:	\$19,172	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	168.10%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$256,518	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$117	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$142,462	\$17,532	\$
Total Unreserved Funds:	\$114,056	\$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:	Town & Country Public Library District		
Unit Code:	045/050/10	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,398,400		
Equalized Assessed Valuation:	\$379,425,368		
Population:	12,392		
Employees:			
	Full Time:	9	
	Part Time:	11	
	Salaries Paid:	\$574,621	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,712	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$5	\$113	\$82
Revenue Collected During FY 18:	\$1,372,438	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,468,582	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$111	\$133	\$101
Per Capita Expenditures:	\$119	\$124	\$89
Revenues over (under) Expenditures:	-\$96,144	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	0.63%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$9,193	\$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:	\$29,345	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$64,238	\$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:	\$44,086	\$2,043,423	\$269,563
Per Capita Debt:	\$4	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Townships of the Quincy Area Public Library District		
Unit Code:	001/040/10	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$396,798		
Equalized Assessed Valuation:	\$274,575,519		
Population:	11,121		
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:	\$395,938	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$36	\$82	\$50
Revenue Collected During FY 18:	\$402,355	\$248,133	\$178,192
Expenditures During FY 18:	\$345,469	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$31	\$60	\$42
Revenues over (under) Expenditures:	\$56,886	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	131.08%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$452,824	\$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:	\$452,824	\$55,084	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tremont Public Library District		
Unit Code:	090/050/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$392,689		
Equalized Assessed Valuation:	\$120,363,604		
Population:	5,022		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$157,162		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,685	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$48	\$82	\$50
Revenue Collected During FY 18:	\$319,892	\$248,133	\$178,192
Expenditures During FY 18:	\$285,923	\$234,417	\$166,135
Per Capita Revenue:	\$64	\$64	\$46
Per Capita Expenditures:	\$57	\$60	\$42
Revenues over (under) Expenditures:	\$33,969	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	96.06%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$274,654	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$55	\$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:	\$196,902	\$86,265	\$
Total Unrestricted Net Assets:	\$77,752	\$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:	Tri-City Public Library District		
Unit Code:	083/035/10	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$277,925		
Equalized Assessed Valuation:	\$79,918,239		
Population:	3,256		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$45,598		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$246,365	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$76	\$82	\$50
Revenue Collected During FY 18:	\$186,819	\$248,133	\$178,192
Expenditures During FY 18:	\$212,805	\$234,417	\$166,135
Per Capita Revenue:	\$57	\$64	\$46
Per Capita Expenditures:	\$65	\$60	\$42
Revenues over (under) Expenditures:	-\$25,986	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	103.56%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$220,379	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$68	\$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:	\$212,279	\$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:	\$287,547	\$141,627	\$
Per Capita Debt:	\$88	\$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:	Tri-Township Public Library District		
Unit Code:	057/020/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$625,200		
Equalized Assessed Valuation:	\$350,315,759		
Population:	13,215		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$250,617		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$954,172	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$72	\$82	\$50
Revenue Collected During FY 18:	\$636,692	\$248,133	\$178,192
Expenditures During FY 18:	\$573,171	\$234,417	\$166,135
Per Capita Revenue:	\$48	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	\$63,521	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	209.38%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,200,081	\$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:	\$938,983	\$86,265	\$
Total Unrestricted Net Assets:	\$239,578	\$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:	University Park Public Library District		
Unit Code:	099/040/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,090,000		
Equalized Assessed Valuation:	\$110,277,482		
Population:	7,129		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$222,179		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$678,728	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$95	\$82	\$50
Revenue Collected During FY 18:	\$566,953	\$248,133	\$178,192
Expenditures During FY 18:	\$520,405	\$234,417	\$166,135
Per Capita Revenue:	\$80	\$64	\$46
Per Capita Expenditures:	\$73	\$60	\$42
Revenues over (under) Expenditures:	\$46,548	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	139.37%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$725,276	\$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:	\$	\$55,084	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$296,512	\$86,265	\$
Total Unrestricted Net Assets:	\$481,493	\$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:	Utica Public Library District		
Unit Code:	050/030/10	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$208,110		
Equalized Assessed Valuation:	\$113,756		
Population:	2,990		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$70,678		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,571	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$159,053	\$248,133	\$178,192
Expenditures During FY 18:	\$139,465	\$234,417	\$166,135
Per Capita Revenue:	\$53	\$64	\$46
Per Capita Expenditures:	\$47	\$60	\$42
Revenues over (under) Expenditures:	\$19,588	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	78.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$109,159	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$37	\$86	\$53

Equity

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

Net Assets

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