

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:	Valley Public Library District		
Unit Code:	029/020/10	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,250		
Equalized Assessed Valuation:	\$13,612,790		
Population:	700		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$14,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,027	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$50	\$82	\$50
Revenue Collected During FY 18:	\$24,090	\$248,133	\$178,192
Expenditures During FY 18:	\$30,344	\$234,417	\$166,135
Per Capita Revenue:	\$34	\$64	\$46
Per Capita Expenditures:	\$43	\$60	\$42
Revenues over (under) Expenditures:	-\$6,254	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	94.82%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$28,773	\$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:	\$	\$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:	Valmeyer Public Library District		
Unit Code:	067/010/10	County:	Monroe
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,000		
Equalized Assessed Valuation:	\$66,000		
Population:	5,490		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$23,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,552	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$20	\$82	\$50
Revenue Collected During FY 18:	\$68,625	\$248,133	\$178,192
Expenditures During FY 18:	\$62,588	\$234,417	\$166,135
Per Capita Revenue:	\$13	\$64	\$46
Per Capita Expenditures:	\$11	\$60	\$42
Revenues over (under) Expenditures:	\$6,037	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	184.68%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$115,589	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$21	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vernon Area Public Library District		
Unit Code:	049/040/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,774,985		
Equalized Assessed Valuation:	\$2,581,833,057		
Population:	41,055		
Employees:			
Full Time:		46	
Part Time:		51	
Salaries Paid:		\$3,604,400	

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:	\$5,315,107	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$129	\$113	\$82
Revenue Collected During FY 18:	\$8,124,787	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,733,102	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$198	\$133	\$101
Per Capita Expenditures:	\$164	\$124	\$89
Revenues over (under) Expenditures:	\$1,391,685	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	88.47%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$5,956,792	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$145	\$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:	\$1,463,226	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$7,518,725	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Vespasian Warner Public Library District		
Unit Code:	020/010/10	County:	Dewitt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,054,852		
Equalized Assessed Valuation:	\$432,110,288		
Population:	12,058		
Employees:			
Full Time:	9		
Part Time:	7		
Salaries Paid:	\$394,734		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,486,717	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$123	\$113	\$82
Revenue Collected During FY 18:	\$1,239,033	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$881,626	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$103	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	\$357,407	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	209.17%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,844,124	\$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:	\$258,259	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,585,864	\$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:	Viola Public Library District		
Unit Code:	066/030/10	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$89,866		
Equalized Assessed Valuation:	\$29,093,673		
Population:	2,245		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$27,339		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,850	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$13	\$82	\$50
Revenue Collected During FY 18:	\$89,866	\$248,133	\$178,192
Expenditures During FY 18:	\$86,078	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$3,788	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	39.08%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$33,638	\$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:	Walnut Public Library District		
Unit Code:	006/030/10	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$98,891		
Equalized Assessed Valuation:	\$23,747,447		
Population:	1,821		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$35,985		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,143	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$6	\$82	\$50
Revenue Collected During FY 18:	\$54,457	\$248,133	\$178,192
Expenditures During FY 18:	\$67,567	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$37	\$60	\$42
Revenues over (under) Expenditures:	-\$13,110	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	11.34%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$7,664	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$4	\$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:	-\$229	\$86,265	\$
Total Unrestricted Net Assets:	\$7,893	\$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:	Warren County Public Library District		
Unit Code:	094/010/10	County:	Warren
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$929,652		
Equalized Assessed Valuation:	\$338,646,793		
Population:	10,799		
Employees:			
	Full Time:	6	
	Part Time:	10	
	Salaries Paid:	\$304,609	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$608,329	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$56	\$82	\$50
Revenue Collected During FY 18:	\$634,594	\$248,133	\$178,192
Expenditures During FY 18:	\$646,307	\$234,417	\$166,135
Per Capita Revenue:	\$59	\$64	\$46
Per Capita Expenditures:	\$60	\$60	\$42
Revenues over (under) Expenditures:	-\$11,713	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	92.31%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$596,616	\$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:	\$164,253	\$86,265	\$
Total Unrestricted Net Assets:	\$432,363	\$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:	Warren-Newport Public Library District		
Unit Code:	049/050/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,261,000		
Equalized Assessed Valuation:	\$1,894,310,285		
Population:	66,690		
Employees:			
Full Time:	32		
Part Time:	61		
Salaries Paid:	\$2,940,842		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,599,586	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$69	\$113	\$82
Revenue Collected During FY 18:	\$7,263,214	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,125,741	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$109	\$133	\$101
Per Capita Expenditures:	\$92	\$124	\$89
Revenues over (under) Expenditures:	\$1,137,473	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	77.33%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$4,737,059	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$71	\$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:	\$820,546	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,652,594	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,923,586	\$2,043,423	\$269,563
Per Capita Debt:	\$104	\$62	\$14
General Obligation Debt over EAV:	0.36%	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:	Warrenville Public Library District		
Unit Code:	022/035/10	County:	Dupage
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,136,000		
Equalized Assessed Valuation:	\$488,878,067		
Population:	13,551		
Employees:			
Full Time:	9		
Part Time:	25		
Salaries Paid:	\$869,437		

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:	\$918,584	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$68	\$113	\$82
Revenue Collected During FY 18:	\$1,852,741	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,804,000	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$137	\$133	\$101
Per Capita Expenditures:	\$133	\$124	\$89
Revenues over (under) Expenditures:	\$48,741	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	39.76%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$717,325	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$53	\$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:	\$345,171	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$526,985	\$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:	\$1,820,000	\$2,043,423	\$269,563
Per Capita Debt:	\$134	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Washington Public Library District		
Unit Code:	090/060/10	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,112,329		
Equalized Assessed Valuation:	\$513,479,999		
Population:	23,604		
Employees:			
Full Time:		6	
Part Time:		25	
Salaries Paid:		\$435,256	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,472,624	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$62	\$113	\$82
Revenue Collected During FY 18:	\$1,143,347	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$952,625	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$48	\$133	\$101
Per Capita Expenditures:	\$40	\$124	\$89
Revenues over (under) Expenditures:	\$190,722	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	174.61%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,663,346	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$70	\$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:	\$306,075	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,357,272	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wauconda Public Library District		
Unit Code:	049/055/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,400,000		
Equalized Assessed Valuation:	\$754,799,551		
Population:	27,246		
Employees:			
Full Time:		17	
Part Time:		39	
Salaries Paid:		\$1,514,761	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,806,985	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$103	\$113	\$82
Revenue Collected During FY 18:	\$3,419,279	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,193,436	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$125	\$133	\$101
Per Capita Expenditures:	\$117	\$124	\$89
Revenues over (under) Expenditures:	\$225,843	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	94.97%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,032,828	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$111	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$319,738	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,964,446	\$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:	\$865,000	\$2,043,423	\$269,563
Per Capita Debt:	\$32	\$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:	Weldon Public Library District		
Unit Code:	020/030/10	County:	Dewitt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$132,225		
Equalized Assessed Valuation:	\$28,500,703		
Population:	875		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$26,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,201	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$83	\$82	\$50
Revenue Collected During FY 18:	\$70,978	\$248,133	\$178,192
Expenditures During FY 18:	\$68,419	\$234,417	\$166,135
Per Capita Revenue:	\$81	\$64	\$46
Per Capita Expenditures:	\$78	\$60	\$42
Revenues over (under) Expenditures:	\$2,559	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	109.27%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$74,760	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$85	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	West Chicago Public Library District		
Unit Code:	022/036/10	County:	Dupage
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,096,000		
Equalized Assessed Valuation:	\$715,993,276		
Population:	29,924		
Employees:			
Full Time:		18	
Part Time:		18	
Salaries Paid:		\$1,077,071	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$390,444	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$13	\$113	\$82
Revenue Collected During FY 18:	\$2,252,957	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,136,548	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$75	\$133	\$101
Per Capita Expenditures:	\$71	\$124	\$89
Revenues over (under) Expenditures:	\$116,409	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	23.72%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$506,853	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$17	\$111	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$78,380	\$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:	West Sangamon Public Library District		
Unit Code:	083/030/10	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$180,112		
Equalized Assessed Valuation:	\$105,456,898		
Population:	4,399		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$87,294		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,196	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$18	\$82	\$50
Revenue Collected During FY 18:	\$158,053	\$248,133	\$178,192
Expenditures During FY 18:	\$149,651	\$234,417	\$166,135
Per Capita Revenue:	\$36	\$64	\$46
Per Capita Expenditures:	\$34	\$60	\$42
Revenues over (under) Expenditures:	\$8,402	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	59.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$88,598	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$20	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$86,265	\$
Total Unrestricted Net Assets:	\$64,934	\$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:	West Union Public Library District		
Unit Code:	012/020/10	County:	Clark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$43,143		
Equalized Assessed Valuation:	\$8,923,059		
Population:	785		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$16,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,452	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$25	\$82	\$50
Revenue Collected During FY 18:	\$40,657	\$248,133	\$178,192
Expenditures During FY 18:	\$38,909	\$234,417	\$166,135
Per Capita Revenue:	\$52	\$64	\$46
Per Capita Expenditures:	\$50	\$60	\$42
Revenues over (under) Expenditures:	\$1,748	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	54.49%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$21,200	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$27	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$	\$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:	Westchester Public Library District
Unit Code:	016/131/10
County:	Cook
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$1,279,088
Equalized Assessed Valuation:	\$536,677,571
Population:	16,461
Employees:	
Full Time:	10
Part Time:	20
Salaries Paid:	\$709,246

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,883,079	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$114	\$113	\$82
Revenue Collected During FY 18:	\$1,199,821	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,347,529	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$73	\$133	\$101
Per Capita Expenditures:	\$82	\$124	\$89
Revenues over (under) Expenditures:	-\$147,708	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	128.78%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,735,371	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$105	\$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:	\$10,081	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,418,515	\$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:	\$46,043	\$2,043,423	\$269,563
Per Capita Debt:	\$3	\$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:	Western Public Library District											
Unit Code:	037/030/10	County:	Henry									
Fiscal Year End:	6/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$1,122,078											
Equalized Assessed Valuation:	\$101,811,464											
Population:	4,045											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">10</td> <td style="border: 1px solid black; width: 10%;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$134,305</td> </tr> </table>			Full Time:			Part Time:	10		Salaries Paid:	\$134,305	
Full Time:												
Part Time:	10											
Salaries Paid:	\$134,305											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$954,840	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$236	\$82	\$50
Revenue Collected During FY 18:	\$223,717	\$248,133	\$178,192
Expenditures During FY 18:	\$207,965	\$234,417	\$166,135
Per Capita Revenue:	\$55	\$64	\$46
Per Capita Expenditures:	\$51	\$60	\$42
Revenues over (under) Expenditures:	\$15,752	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	466.71%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$970,592	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$240	\$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:	\$124,187	\$86,265	\$
Total Unrestricted Net Assets:	\$846,405	\$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:	Westmont Public Library District		
Unit Code:	022/065/10	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,018,131		
Equalized Assessed Valuation:	\$839,446,499		
Population:	24,756		
Employees:			
Full Time:	13		
Part Time:	20		
Salaries Paid:	\$901,815		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$582,498	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$24	\$113	\$82
Revenue Collected During FY 18:	\$1,902,400	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,815,090	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$77	\$133	\$101
Per Capita Expenditures:	\$73	\$124	\$89
Revenues over (under) Expenditures:	\$87,310	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	33.28%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$604,141	\$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:	\$457,532	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$9,052	\$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:	\$517,713	\$2,043,423	\$269,563
Per Capita Debt:	\$21	\$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:	Westville Public Library District		
Unit Code:	092/012/10	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$483,485		
Equalized Assessed Valuation:	\$84,390,724		
Population:	12,499		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$117,581		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,987	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$10	\$82	\$50
Revenue Collected During FY 18:	\$245,771	\$248,133	\$178,192
Expenditures During FY 18:	\$215,754	\$234,417	\$166,135
Per Capita Revenue:	\$20	\$64	\$46
Per Capita Expenditures:	\$17	\$60	\$42
Revenues over (under) Expenditures:	\$30,017	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	74.16%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$160,004	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$13	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,805	\$86,265	\$
Total Unrestricted Net Assets:	-\$87,801	\$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:	White Oak Public Library District		
Unit Code:	099/003/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,639,403		
Equalized Assessed Valuation:	\$1,998,306,734		
Population:	77,893		
Employees:			
Full Time:		35	
Part Time:		62	
Salaries Paid:		\$2,243,997	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,399,036	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$44	\$113	\$82
Revenue Collected During FY 18:	\$6,546,196	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$6,075,792	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$84	\$133	\$101
Per Capita Expenditures:	\$78	\$124	\$89
Revenues over (under) Expenditures:	\$470,404	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	63.69%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,869,440	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$50	\$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:	\$1,950,243	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,475,615	\$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:	\$20,070,000	\$2,043,423	\$269,563
Per Capita Debt:	\$258	\$62	\$14
General Obligation Debt over EAV:	1.00%	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:	William Leonard Public Library District		
Unit Code:	016/076/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$306,559		
Equalized Assessed Valuation:	\$43,234,912		
Population:	5,337		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$119,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,664	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$7	\$82	\$50
Revenue Collected During FY 18:	\$215,789	\$248,133	\$178,192
Expenditures During FY 18:	\$246,838	\$234,417	\$166,135
Per Capita Revenue:	\$40	\$64	\$46
Per Capita Expenditures:	\$46	\$60	\$42
Revenues over (under) Expenditures:	-\$31,049	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	1.87%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$4,615	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$1	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,686	\$86,265	\$
Total Unrestricted Net Assets:	\$71,396	\$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:	\$28,598	\$141,627	\$
Per Capita Debt:	\$5	\$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:	Williamsfield Public Library District		
Unit Code:	048/060/10	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$254,281		
Equalized Assessed Valuation:	\$102,206,163		
Population:	1,950		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$68,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,757	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$43	\$82	\$50
Revenue Collected During FY 18:	\$223,263	\$248,133	\$178,192
Expenditures During FY 18:	\$206,865	\$234,417	\$166,135
Per Capita Revenue:	\$114	\$64	\$46
Per Capita Expenditures:	\$106	\$60	\$42
Revenues over (under) Expenditures:	\$16,398	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	48.42%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$100,155	\$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:	\$5,512	\$86,265	\$
Total Unrestricted Net Assets:	\$94,643	\$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:	\$181,617	\$141,627	\$
Per Capita Debt:	\$93	\$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:	Wilmette Public Library District		
Unit Code:	016/095/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,455,052		
Equalized Assessed Valuation:	\$1,961,313,130		
Population:	27,087		
Employees:			
Full Time:		36	
Part Time:		68	
Salaries Paid:		\$2,683,946	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,853,461	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$327	\$113	\$82
Revenue Collected During FY 18:	\$6,497,032	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$5,338,110	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$240	\$133	\$101
Per Capita Expenditures:	\$197	\$124	\$89
Revenues over (under) Expenditures:	\$1,158,922	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	181.01%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$9,662,383	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$357	\$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:	\$6,489,748	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$8,958,617	\$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:	Wilmington Public Library District		
Unit Code:	099/070/10	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,252,863		
Equalized Assessed Valuation:	\$229,497,246		
Population:	9,345		
Employees:			
Full Time:	6		
Part Time:	12		
Salaries Paid:	\$383,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$812,508	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$87	\$82	\$50
Revenue Collected During FY 18:	\$762,923	\$248,133	\$178,192
Expenditures During FY 18:	\$797,167	\$234,417	\$166,135
Per Capita Revenue:	\$82	\$64	\$46
Per Capita Expenditures:	\$85	\$60	\$42
Revenues over (under) Expenditures:	-\$34,244	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	97.63%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$778,264	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$83	\$86	\$53

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,648	\$86,265	\$
Total Unrestricted Net Assets:	\$434,101	\$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:	Windsor Storm Memorial Public Library District		
Unit Code:	086/005/10	County:	Shelby
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,627		
Equalized Assessed Valuation:	\$19,386,209		
Population:	1,474		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$37,999		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,920	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$30	\$82	\$50
Revenue Collected During FY 18:	\$85,252	\$248,133	\$178,192
Expenditures During FY 18:	\$100,757	\$234,417	\$166,135
Per Capita Revenue:	\$58	\$64	\$46
Per Capita Expenditures:	\$68	\$60	\$42
Revenues over (under) Expenditures:	-\$15,505	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	28.20%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$28,415	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$19	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,532	\$
Total Unreserved Funds:	\$28,415	\$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:	Winnebago Public Library District		
Unit Code:	101/040/10	County:	Winnebago
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$442,099		
Equalized Assessed Valuation:	\$141,495,454		
Population:	7,500		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$133,028		

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:	\$130,507	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$320,077	\$248,133	\$178,192
Expenditures During FY 18:	\$336,426	\$234,417	\$166,135
Per Capita Revenue:	\$43	\$64	\$46
Per Capita Expenditures:	\$45	\$60	\$42
Revenues over (under) Expenditures:	-\$16,349	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	33.93%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$114,158	\$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:	\$29,614	\$17,532	\$
Total Unreserved Funds:	\$84,544	\$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:	\$135,011	\$141,627	\$
Per Capita Debt:	\$18	\$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:	Winnetka-Northfield Public Library District		
Unit Code:	016/096/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,149,157		
Equalized Assessed Valuation:	\$1,928,347,952		
Population:	17,357		
Employees:			
Full Time:	20		
Part Time:	32		
Salaries Paid:	\$1,604,376		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,022,201	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$232	\$113	\$82
Revenue Collected During FY 18:	\$4,226,946	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$5,651,555	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$244	\$133	\$101
Per Capita Expenditures:	\$326	\$124	\$89
Revenues over (under) Expenditures:	-\$1,424,609	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	45.96%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$2,597,592	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$150	\$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:	\$101,666	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$3,286,386	\$2,804,634	\$1,497,688

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wood Dale Public Library District		
Unit Code:	022/040/10	County:	Dupage
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,649,100		
Equalized Assessed Valuation:	\$508,323,866		
Population:	13,166		
Employees:			
Full Time:		13	
Part Time:		15	
Salaries Paid:		\$964,718	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$593,797	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$45	\$113	\$82
Revenue Collected During FY 18:	\$2,583,699	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$1,811,388	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$196	\$133	\$101
Per Capita Expenditures:	\$138	\$124	\$89
Revenues over (under) Expenditures:	\$772,311	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	42.29%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$766,108	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$58	\$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:	\$4,176,494	\$865,101	\$307,414
Total Unrestricted Net Assets:	-\$223,339	\$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:	\$428,598	\$2,043,423	\$269,563
Per Capita Debt:	\$33	\$62	\$14
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Woodridge Public Library District		
Unit Code:	022/060/10	County:	DUPAGE
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,882,041		
Equalized Assessed Valuation:	\$1,170,059,471		
Population:	32,971		
Employees:			
Full Time:	16		
Part Time:	43		
Salaries Paid:	\$1,801,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,826,175	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$86	\$113	\$82
Revenue Collected During FY 18:	\$3,857,300	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$3,165,157	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$117	\$133	\$101
Per Capita Expenditures:	\$96	\$124	\$89
Revenues over (under) Expenditures:	\$692,143	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	111.10%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$3,516,425	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$107	\$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:	\$17,815	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$2,836,751	\$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:	\$463,481	\$2,043,423	\$269,563
Per Capita Debt:	\$14	\$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:	Worden Public Library District		
Unit Code:	057/030/10	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$64,687		
Equalized Assessed Valuation:	\$22,455,936		
Population:	1,392		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$16,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,818	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$17	\$82	\$50
Revenue Collected During FY 18:	\$41,628	\$248,133	\$178,192
Expenditures During FY 18:	\$38,743	\$234,417	\$166,135
Per Capita Revenue:	\$30	\$64	\$46
Per Capita Expenditures:	\$28	\$60	\$42
Revenues over (under) Expenditures:	\$2,885	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	68.92%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$26,703	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$19	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,969	\$17,532	\$
Total Unreserved Funds:	\$3,734	\$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:	Worth Public Library District		
Unit Code:	016/100/10	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,241,340		
Equalized Assessed Valuation:	\$161,474,169		
Population:	10,789		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$395,126		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,056,078	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$98	\$82	\$50
Revenue Collected During FY 18:	\$783,858	\$248,133	\$178,192
Expenditures During FY 18:	\$764,235	\$234,417	\$166,135
Per Capita Revenue:	\$73	\$64	\$46
Per Capita Expenditures:	\$71	\$60	\$42
Revenues over (under) Expenditures:	\$19,623	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	131.44%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$1,004,473	\$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:	\$50,252	\$86,265	\$
Total Unrestricted Net Assets:	\$952,002	\$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:	Wyoming Public Library District		
Unit Code:	087/100/10	County:	Stark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$91,984		
Equalized Assessed Valuation:	\$53,262,522		
Population:	2,042		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$46,592		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,870	\$313,781	\$200,824
Per Capita Beginning Fund Balance:	\$4	\$82	\$50
Revenue Collected During FY 18:	\$77,928	\$248,133	\$178,192
Expenditures During FY 18:	\$77,164	\$234,417	\$166,135
Per Capita Revenue:	\$38	\$64	\$46
Per Capita Expenditures:	\$38	\$60	\$42
Revenues over (under) Expenditures:	\$764	\$13,715	\$8,499
Ratio of Fund Balance to Expenditures:	11.19%	159.15%	112.94%
Ending Fund Balance for FY 18:	\$8,634	\$329,952	\$206,786
Per Capita Ending Fund Balance:	\$4	\$86	\$53

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Zion-Benton Public Library District		
Unit Code:	049/060/10	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,690,500		
Equalized Assessed Valuation:	\$569,292,609		
Population:	42,403		
Employees:			
Full Time:	23		
Part Time:	19		
Salaries Paid:	\$1,155,119		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,352,155	\$2,662,679	\$1,652,139
Per Capita Beginning Fund Balance:	\$32	\$113	\$82
Revenue Collected During FY 18:	\$2,315,185	\$3,356,189	\$2,351,303
Expenditures During FY 18:	\$2,231,018	\$3,041,459	\$2,321,251
Per Capita Revenue:	\$55	\$133	\$101
Per Capita Expenditures:	\$53	\$124	\$89
Revenues over (under) Expenditures:	\$84,167	\$314,730	\$194,864
Ratio of Fund Balance to Expenditures:	64.34%	102.40%	88.54%
Ending Fund Balance for FY 18:	\$1,435,494	\$2,713,572	\$1,755,709
Per Capita Ending Fund Balance:	\$34	\$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:	\$178,687	\$865,101	\$307,414
Total Unrestricted Net Assets:	\$1,307,239	\$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:	\$	\$	\$