



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

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THE COMPTROLLER CONNECT PROGRAM. THIS WILL  
PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY  
OF YOUR ANNUAL FINANCIAL REPORT.

**FY 2022 Annual Financial Report**  
**Special Purpose Long Form**

CCIF Copy - 12/15/2022 1:55:01 PM

Unit Name : Sugar Grove Public Library District

County : Kane

Unit Code : 045/040/10

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Sugar Grove Public Library District as of the end of this fiscal year.

Written signature of government official  
GENNA MICKKEY, Director

Please Sign : *Genna Mickey*

Date : 12-15-22

Unit Name : Sugar Grove Public Library District  
 Unit Code : 045/040/10

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

**STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete?  Yes  No

|   |         |  |          |   |         |
|---|---------|--|----------|---|---------|
| <b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)   |         | <b>B. Chief Executive Officer</b> (Enter your name here <b>ONLY</b> if you are the elected or appointed official responsible for the <b>EXECUTIVE ADMINISTRATION</b> , i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.) |          | <b>C. Chief Financial Officer</b> (Enter your name here <b>ONLY</b> if you are the elected or appointed official responsible for <b>MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS</b> . Your name will be listed with this responsibility on our website.) |         |
| GENNA   | MICKEY  | RYAN   | IVEMEYER | MICHELLE  | DAMADEO |
| Director  |         | President  |          | Treasurer   |         |
| 125 S MUNICIPAL DRIVE   |         | 125 S MUNICIPAL DRIVE  |          | 125 S MUNICIPAL DRIVE   |         |
| SUGAR GROVE   |         | SUGAR GROVE  |          | SUGAR GROVE   |         |
| IL 60554  |         | IL 60554   |          | IL 60554  |         |
| Phone: (630) 466-4686 Ext.  |         | Phone: (630) 466-4686 Ext.   |          | Phone: (630) 466-4686 Ext.  |         |
| Fax:  |         | Fax:   |          | Fax:  |         |
| E-Mail: genna@sgpl.org  |         | E-Mail: genna@sgpl.org   |          | E-Mail: genna@sgpl.org  |         |
| <b>D. Purchasing Agent</b> (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.) |         | <b>E. FOIA Officer</b> (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)  |          |   |         |
| MICHELLE  | DAMADEO | GENNA  | MICKEY   |   |         |
| Treasurer   |         | Director   |          |   |         |
| 125 S MUNICIPAL DRIVE   |         | 125 S MUNICIPAL DRIVE  |          |   |         |
| SUGAR GROVE   |         | SUGAR GROVE  |          |   |         |
| IL 60544  |         | IL 60554   |          |   |         |
| Phone: (630) 466-4686 Ext.  |         | Phone: (630) 466-4686 Ext.   |          |   |         |
| Fax:  |         | Fax:   |          |   |         |
| E-Mail: genna@sgpl.org  |         | E-Mail: genna@sgpl.org   |          |   |         |

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Sugar Grove Public Library District  
Unit Code : 045/040/10

**STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 6/30/2022

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

**STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS**

**P1. Has your government commenced dissolution proceedings?**    \_\_\_ Yes    X No    **Dissolution Filing Date**    \_\_\_

**A. Has your government implemented GASB 34 in FY 2022 reporting or in previous reporting years?**    X Yes    \_\_\_ No

**B. Which type of accounting system does Sugar Grove Public Library District use?**

\_\_\_ Cash - with no assets (Cash Basis)    X Modified Accrual/Accrual  
\_\_\_ Cash - with assets (Modified Cash Basis)    \_\_\_ Combination (Explain)    \_\_\_

**C. Does the government have bonded debt this reporting fiscal year?**

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

X G.O. Bonds    \_\_\_ Revenue Bonds    \_\_\_ Alternative Revenue Bonds

**D. Does the government have debt, other than bonded debt this reporting fiscal year?**

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

\_\_\_ Contractual Commitments    X Other (Explain)    Unamortized premium on GO Bonds and compensated absences

**E. Does the government own or operate a public utility company?**

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

\_\_\_ Water/Sewer    \_\_\_ Electric/Gas/Transit    \_\_\_ 911 Telephone/Telecommunications    \_\_\_ Other    \_\_\_

**F. Does the government have a pension funds or other retirement benefits this reporting fiscal year?**

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

\_\_\_ Illinois Municipal Retirement Fund (IMRF)    \_\_\_ Police Pension    \_\_\_ Fire Pension    \_\_\_ Sheriff's Law Enforcement Personnel Plan (SLEP)  
\_\_\_ Other Pension    \_\_\_    \_\_\_ Other Post Employment Benefits (OPEB)

Unit Name : Sugar Grove Public Library District  
 Unit Code : 045/040/10

**STEP 4: POPULATION, EAV AND EMPLOYEES**

|  |               |
|--|---------------|
| What is the total <b>population</b> of Sugar Grove Public Library District? <sup>^</sup> | 16,114        |
| What is the total <b>EAV</b> of Sugar Grove Public Library District?                     | \$551,844,114 |
| How many <b>full time employees</b> are paid?*   | 0             |
| How many <b>part time employees</b> are paid?*   | 16            |
| What is the <b>total salary</b> paid to all employees?                                   | \$381,513     |

- <sup>^</sup> Or provide estimated population.
- \* Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

| Name of Unit/Component                  | Appropriation <sup>^</sup> | Type of Component Unit<br>(Blended or Discretely Presented) | Fiscal Year End | Enterprise Fund Type or Governmental Fund Type |
|---|----------------------------|---|-----------------|--|
| <b>FUNDS SHOULD NOT BE LISTED HERE*</b> |                            |   |                 |  |
| Sugar Grove Public Library District     | \$1,859,100                |   | 06/30           |  |
| <b>Total Appropriations</b>             | \$1,859,100                |   |                 |  |

\* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

<sup>^</sup> If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Sugar Grove Public Library District  
 Unit Code : 045/040/10

**STEP 7: OTHER GOVERNMENTS**

Indicate any payments Sugar Grove Public Library District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

|   |          |
|---|----------|
| Intergovernmental agreements - indicate how much was paid | \$0      |
| Federal government payroll taxes                          | \$29,665 |
| All other intergovernmental payments                      | \$0      |

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

A. List all funds and how much was spent in FY 2022 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

| Fund Name                 | Expenditure        | Fund Type             | FY End |
|---------------------------|--------------------|-----------------------|--------|
| Debt Service Fund         | \$789,550          | Debt Service Fund     | 06/30  |
| General Fund              | \$744,018          | General Fund          | 06/30  |
| Special Reserve Fund      | \$170,280          | Capital Projects Fund | 06/30  |
| <b>Total Expenditures</b> | <b>\$1,703,848</b> |                       |        |

B. Does Sugar Grove Public Library District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes  No

Unit Name : Sugar Grove Public Library District  
 Unit Code : 045/040/10

**STEP 9: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

| Entity Name | Relationship |
|-------------|--------------|
|             |              |

**STEP 10: REPORTING**

Check any state or local entity where financial reports are filed.

| STATE AGENCIES   |  |
|--|--|
| <input type="checkbox"/> - Board of Education              | <input type="checkbox"/> - Board of Higher Education |
| <input type="checkbox"/> - DCEO                            | <input type="checkbox"/> - Department of Insurance   |
| OTHER STATE OR LOCAL OFFICES                               |  |
| <input checked="" type="checkbox"/> - Illinois Comptroller | <input type="checkbox"/> - Secretary of State        |
| <input type="checkbox"/> - General Assembly - House        | <input type="checkbox"/> - General Assembly - Senate |
| <input checked="" type="checkbox"/> - County Clerk         | <input type="checkbox"/> - Circuit Clerk             |
| <input type="checkbox"/> - Governor's Office               | <input type="checkbox"/> - Other - _____             |

Assets

| Code                      | Enter All Amounts in Whole Numbers             | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|---------------------------|--|-----------------------|------------------------|-----------|--------------------------------------|
| <b>Current Assets</b>     |  |                       |                        |           |                                      |
| 101t                      | Cash and Cash Equivalent                       | \$1,107,402           | \$0                    | \$0       | \$0                                  |
| 102t                      | Investments                                    | \$0                   | \$0                    | \$0       | \$0                                  |
| 115t                      | Receivables                                    | \$733,754             | \$0                    | \$0       | \$0                                  |
| 109t                      | Inventories                                    | \$0                   | \$0                    | \$0       | \$0                                  |
| 112t                      | Other Assets (Explain)                         | \$11,081              | \$0                    | \$0       | \$0                                  |
| <b>Non-Current Assets</b> |  |                       |                        |           |                                      |
| 116t                      | Capital Assets/Net of Accumulated Depreciation | \$5,162,454           | \$0                    | \$0       | \$0                                  |
| 117t                      | Other Capital Assets (Explain)                 | \$2,016,260           | \$0                    | \$0       | \$0                                  |
| 120t                      | <b>Total Assets</b>                            | \$9,030,951           | \$0                    | \$0       | \$0                                  |
| 150t                      | Deferred Outflow of Resources                  | \$0                   | \$0                    | \$0       | \$0                                  |

| Code                                     | Enter All Amounts in Whole Numbers                | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|--|---|-----------------------|------------------------|-----------|--------------------------------------|
| <b>Liabilities</b>                       |   |                       |                        |           |                                      |
| <b>Current Liabilities</b>               |   |                       |                        |           |                                      |
| 122t                                     | All Payables                                      | \$25,089              | \$0                    | \$0       | \$0                                  |
| 132t                                     | Deferred Revenues                                 | \$0                   | \$0                    | \$0       | \$0                                  |
| 128t                                     | Other Liabilities (Explain)                       | \$44,799              | \$0                    | \$0       | \$0                                  |
| <b>Non-Current/Long Term Liabilities</b> |   |                       |                        |           |                                      |
| 129t                                     | Due Within One Year                               | \$787,928             | \$0                    | \$0       | \$0                                  |
| 130t                                     | Due Beyond One Year                               | \$832,049             | \$0                    | \$0       | \$0                                  |
| 131t                                     | Other Non-Current/Long Term Liabilities (Explain) | \$0                   | \$0                    | \$0       | \$0                                  |
| 135t                                     | <b>Total Liabilities</b>                          | \$1,689,865           | \$0                    | \$0       | \$0                                  |
| 155t                                     | Deferred Inflow of Resources                      | \$1,511,607           | \$0                    | \$0       | \$0                                  |

| Code                | Enter All Amounts in Whole Numbers                | Governmental Activity | Business-Like Activity | Fiduciary | Discretely Presented Component Units |
|---------------------|---|-----------------------|------------------------|-----------|--------------------------------------|
| <b>Net Position</b> |   |                       |                        |           |                                      |
| 143t                | Investments in Capital Assets/Net of Related Debt | \$5,581,481           | \$0                    | \$0       | \$0                                  |
| 148t                | Net Position - Restricted                         | \$89,015              | \$0                    | \$0       | \$0                                  |
| 149t                | Net Position - Unrestricted                       | \$1,589,883           | \$0                    | \$0       | \$0                                  |
| 146t                | <b>Total Net Position</b>                         | \$5,829,479           | \$0                    | \$0       | \$0                                  |

**Revenues and Receipts**

| Code   | Enter All Amounts in Whole Numbers        | Report In Whole Numbers |                 |                  |                  |            |                  |            | Discretely Presented Component Units |
|--|---|-------------------------|-----------------|------------------|------------------|------------|------------------|------------|--------------------------------------|
|  |   | General                 | Special Revenue | Capital Projects | Debt Service     | Enterprise | Internal Service | Fiduciary  |                                      |
| <b>Local Taxes</b>                             |   |                         |                 |                  |                  |            |                  |            |                                      |
| 201t   | Property Tax                              | \$671,475               | \$0             | \$0              | \$796,320        | \$0        | \$0              | \$0        | \$0                                  |
| 203t   | Utilities Tax                             | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 204t   | Other Taxes (Explain)                     | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| <b>Intergovernmental Receipts &amp; Grants</b> |   |                         |                 |                  |                  |            |                  |            |                                      |
| 212t   | State Sales Tax                           | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 213t   | State Motor Fuel Tax                      | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 214t   | State Replacement Tax                     | \$318                   | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 205t   | State Gaming Tax(es)                      | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 215t   | Other State Sources (Explain)             | \$43,482                | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 225t   | Federal Sources                           | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 226t   | Other Intergovernmental Sources (Explain) | \$326                   | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| <b>Other Local Sources</b>                     |   |                         |                 |                  |                  |            |                  |            |                                      |
| 231t   | Licenses and Permits                      | \$0                     | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 233t   | Fines and Forfeitures                     | \$6,831                 | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 234t   | Charges for Services                      | \$2,025                 | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 235t   | Interest                                  | \$157                   | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 236t   | Miscellaneous (Explain)                   | \$12,503                | \$0             | \$0              | \$0              | \$0        | \$0              | \$0        | \$0                                  |
| 240t   | <b>Total Receipts and Revenue</b>         | <b>\$737,117</b>        | <b>\$0</b>      | <b>\$0</b>       | <b>\$796,320</b> | <b>\$0</b> | <b>\$0</b>       | <b>\$0</b> | <b>\$0</b>                           |

Office of the Comptroller, Susana A. Mendoza  
 FY 2022 AFR  
 Special Purpose Form



**Disbursements, Expenditures and Expenses**

| Code | Enter All Amounts in Whole Numbers    | Report In Whole Numbers |                 |                  |              |            |                  |           |                                      |     |  |
|------|---------------------------------------|-------------------------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|-----|--|
|      |                                       | General                 | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary | Discretely Presented Component Units |     |  |
| 251t | General Government                    | \$699,535               | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 252t | Public Safety                         | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 254t | Judiciary and Legal                   | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 255t | Transportation and Public Works       | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 256t | Social Services                       | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 257t | Culture and Recreation                | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 258t | Housing                               | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 275t | Environment                           | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 259t | Debt                                  | \$0                     | \$0             | \$0              | \$789,550    | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 271t | Public Utility Company                | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 272t | Depreciation                          | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 280t | Capital Outlay                        | \$44,483                | \$0             | \$170,280        | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 260t | Other Expenditures/Expenses (Explain) | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |
| 270t | Total Expenditures/Expense            | \$744,018               | \$0             | \$170,280        | \$789,550    | \$0        | \$0              | \$0       | \$0                                  | \$0 |  |

Office of the Comptroller, Susana A. Mendoza  
 FY 2022 AFR  
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**Fund Balances and Other Financing Sources (Uses)**

| Code        | Enter All Amounts in Whole Numbers  | Report In Whole Numbers |                 |                  |              |            |                  |           | Discretely Presented Component Units |
|-------------|---|-------------------------|-----------------|------------------|--------------|------------|------------------|-----------|--------------------------------------|
|             |   | General                 | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Fiduciary |                                      |
| <b>301t</b> | <b>Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)</b> | (\$6,901)               | \$0             | (\$170,280)      | \$6,770      | \$0        | \$0              | \$0       | \$0                                  |
| 302t        | Operating transfers in  | \$0                     | \$0             | \$113,681        | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 303t        | Operating transfers out   | (\$113,681)             | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 304t        | Bond proceeds   | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| 305t        | Other long term debt (Explain)  | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| <b>306t</b> | <b>Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)</b> | (\$120,582)             | \$0             | (\$56,599)       | \$6,770      | \$0        | \$0              | \$0       | \$0                                  |
| 307t        | Previous year fund balance  | \$335,958               | \$0             | \$59,319         | \$71,018     | \$0        | \$0              | \$0       | \$0                                  |
| 308t        | Other (Explain)   | \$0                     | \$0             | \$0              | \$0          | \$0        | \$0              | \$0       | \$0                                  |
| <b>310t</b> | <b>Current Year Ending Fund Balance (306t + 307t + 308t)</b>                      | \$215,376               | \$0             | \$2,720          | \$77,788     | \$0        | \$0              | \$0       | \$0                                  |

Office of the Comptroller, Susana A. Mendoza  
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**Statement of Indebtedness (Governmental & Proprietary combined)**

| Debt Instruments for All Funds | Code       | Outstanding Beginning of Year | Code       | Issued Current Fiscal Year | Code       | Retired Current Fiscal Year | Code       | Outstanding End of Year | Original Issue Amount | Final Maturity Date | Interest Rate Ranges-Lowest | Interest Rate Ranges-Highest |
|--------------------------------|------------|-------------------------------|------------|----------------------------|------------|-----------------------------|------------|-------------------------|-----------------------|---------------------|-----------------------------|------------------------------|
|                                |            |                               |            |                            |            |                             |            |                         |                       |                     |                             |                              |
| General Obligation Bonds       | 400        | \$2,300,000                   | 406        | \$0                        | 412        | \$720,000                   | 418        | \$1,580,000             | \$0                   |                     | 0.00%                       | 0.00%                        |
| Revenue Bonds                  | 401        | \$0                           | 407        | \$0                        | 413        | \$0                         | 419        | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Alternate Revenue Bonds        | 402        | \$0                           | 408        | \$0                        | 414        | \$0                         | 420        | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Contractual Commitments        | 403        | \$0                           | 409        | \$0                        | 415        | \$0                         | 421        | \$0                     | \$0                   |                     | 0.00%                       | 0.00%                        |
| Other (Explain)                | 404        | \$64,944                      | 410        | \$22,928                   | 416        | \$47,895                    | 422        | \$39,977                | \$0                   |                     | 0.00%                       | 0.00%                        |
| <b>Total Debt</b>              | <b>405</b> | <b>\$2,364,944</b>            | <b>411</b> | <b>\$22,928</b>            | <b>417</b> | <b>\$767,895</b>            | <b>423</b> | <b>\$1,619,977</b>      |                       |                     |                             |                              |

Office of the Comptroller, Susana A. Mendoza  
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**Debt Limitations and Future Debt**

\_\_\_ I certify that Sugar Grove Public Library District does not have Legal Debt Limitation

\_\_\_ Based on Statute

\_\_\_ Based on Other

Total Legal Debt Limitation: \$15,865,518

Total Debt Applicable to the Limit: \$0

Legal Debt Margin: \$15,865,518

Legal Debt Margin (%): 100.00%

**Future Debt Service Requirements for Bonded Debt listed above**

| Year Ending  | Principal           | Interest         | Total               |
|--------------|---------------------|------------------|---------------------|
| 2023         | \$765,000           | \$47,400         | \$812,400           |
| 2024         | \$815,000           | \$24,450         | \$839,450           |
| 2025         | \$0                 | \$0              | \$0                 |
| 2026         | \$0                 | \$0              | \$0                 |
| 2027         | \$0                 | \$0              | \$0                 |
| 2028-2032    | \$0                 | \$0              | \$0                 |
| 2033-2037    | \$0                 | \$0              | \$0                 |
| 2038-2042    | \$0                 | \$0              | \$0                 |
| <b>TOTAL</b> | <b>\$ 1,580,000</b> | <b>\$ 71,850</b> | <b>\$ 1,651,850</b> |

Please provide a summary of the authorized debt limitations, including any statutory references.

Under the provision of 50ILCS 405 legal debt limit is 2.875% of assessed valuation. Section 405/1.21 specifically excluded application of legal debt limitations to any indebtedness of any library district incurred for acquiring or improving sites, constructing, extending or improving and equipping sites for public library purposes under the provision of The Illinois Public Library District Act.

Office of the Comptroller, Susana A. Mendoza  
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Pension Funds / Retirement Benefits

| Code | Enter All Amounts in Whole Numbers                                     | IMRF   |        |        | Police Pension |        |        | Fire Pension |        |        |
|------|--|--------|--------|--------|----------------|--------|--------|--------------|--------|--------|
|      |  | Year 1 | Year 2 | Year 3 | Year 1         | Year 2 | Year 3 | Year 1       | Year 2 | Year 3 |
| 500  | Actuarial Valuation Date (VD)  |        |        |        |                |        |        |              |        |        |
| 500a | Reporting Date (RD)  |        |        |        |                |        |        |              |        |        |
| 500b | Measurement Date (MD)  |        |        |        |                |        |        |              |        |        |
| 501  | Total Pension Liability (TPL)  | \$0    | \$0    | \$0    | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |
| 502  | Plan Fiduciary Net Position (FNP)                                      | \$0    | \$0    | \$0    | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |
| 503  | Net Pension Liability (NPL)  | \$0    | \$0    | \$0    | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |
| 504  | Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 0.00%  | 0.00%  | 0.00%  | 0.00%          | 0.00%  | 0.00%  | 0.00%        | 0.00%  | 0.00%  |
| 505  | Net Pension Obligation/ Net OPEB Obligation                            | \$0    | \$0    | \$0    | \$0            | \$0    | \$0    | \$0          | \$0    | \$0    |

Enter All Amounts in Whole Numbers

| Code |  | SLEP   |        |        | Other Pension |        |        | OPEB (Net) |        |        |
|------|--|--------|--------|--------|---------------|--------|--------|------------|--------|--------|
|      |  | Year 1 | Year 2 | Year 3 | Year 1        | Year 2 | Year 3 | Year 1     | Year 2 | Year 3 |
| 500  | Actuarial Valuation Date (VD)  |        |        |        |               |        |        |            |        |        |
| 500a | Reporting Date (RD)  |        |        |        |               |        |        |            |        |        |
| 500b | Measurement Date (MD)  |        |        |        |               |        |        |            |        |        |
| 501  | Total Pension Liability (TPL)  | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |
| 502  | Plan Fiduciary Net Position (FNP)                                      | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |
| 503  | Net Pension Liability (NPL)  | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |
| 504  | Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 0.00%  | 0.00%  | 0.00%  | 0.00%         | 0.00%  | 0.00%  | 0.00%      | 0.00%  | 0.00%  |
| 505  | Net Pension Obligation / Net OPEB Obligation                           | \$0    | \$0    | \$0    | \$0           | \$0    | \$0    | \$0        | \$0    | \$0    |

Capital Outlay\*

| Code | Function                           | These are not funds |                                 |
|------|------------------------------------|---------------------|---------------------------------|
|      |                                    | Construction        | Land, Structures, and Equipment |
| 601t | General Government                 | \$0                 | \$0                             |
| 602t | Law Enforcement                    | \$0                 | \$0                             |
| 603t | Corrections                        | \$0                 | \$0                             |
| 604t | Fire                               | \$0                 | \$0                             |
| 605t | Sewerage                           | \$0                 | \$0                             |
| 606t | Sanitation and Wastewater          | \$0                 | \$0                             |
| 607t | Parks and Recreation               | \$0                 | \$0                             |
| 608t | Housing and Community Development  | \$0                 | \$0                             |
| 609t | Highways, Roads and Bridges        | \$0                 | \$0                             |
| 610t | Parking Facilities                 | \$0                 | \$0                             |
| 611t | Welfare                            | \$0                 | \$0                             |
| 612t | Hospital                           | \$0                 | \$0                             |
| 613t | Water                              | \$0                 | \$0                             |
| 614t | Nursing Homes                      | \$0                 | \$0                             |
| 615t | Conservation and Natural Resources | \$0                 | \$0                             |
| 616t | Libraries                          | \$0                 | \$0                             |
| 617t | Other                              | \$0                 | \$0                             |

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

\*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Explanation or Comments

| Type          | Explanation   |
|---------------|---|
| 112t          | Prepaid expenses \$11,081   |
| 117t          | Other capital assets \$2,016,260  |
| 128t          | Accrued payroll and related liabilities \$25,049<br>Accrued interest on GO Bonds \$19,750   |
| 236t          | Donations \$4,405<br>TIF surplus Village of Sugar Grove \$4,943<br>Reimbursement of prior year expenses \$2,821<br>Other revenue \$334  |
| 410t          | Increase in compensated absences \$22,918   |
| 416t          | Compensated absences retired \$31,521<br>Unamortized premium on bonds \$16,374  |
| 422t          | Compensated absences ending balance \$22,928<br>Unamortized premium ending balance \$17,049   |
| AuthDebtLimit | Under the provision of 50ILCS 405 legal debt limit is 2.875% of assessed valuation. Section 405/1.21 specifically excluded application of legal debt limitations to any indebtedness of any library district incurred for acquiring or improving sites, constructing, extending or improving and equipping sites for public library purposes under the provision of The Illinois Public Library District Act. |
| GENdebt       | 400e General Obligation Bonds Beginning of the year balance<br>412e General Obligation Bonds Retired in current year  |

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CPA Information

According to the Governmental Account Audit Act (50 ILCS 310), an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly ([www.ilga.gov/legislation/lcs/lcs.asp](http://www.ilga.gov/legislation/lcs/lcs.asp)) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Individual Licensed Certified Public Accountant       Public Accounting Firm (IL License)       Professional Service Corporation (IL License)  
 Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

|                                    |                               |                 |                               |
|------------------------------------|-------------------------------|-----------------|-------------------------------|
| Enter the active 9-digit License#: | <u>066003580</u>              | License Status: | <u>ACTIVE</u>                 |
| Business Name:                     | <u>WEBER &amp; ASSOCIATES</u> |                 |                               |
| Address:                           | <u>314 N Lake St Ste 1B</u>   | Address 2:      | _____                         |
| City:                              | <u>Aurora</u>                 | State:          | <u>IL</u>                     |
| Phone:                             | <u>6308974500</u>             | Ext.:           | _____                         |
|                                    |                               | Fax:            | _____                         |
| Last Name:                         | <u>Fedmasu</u>                | First Name:     | <u>Gabriela</u>               |
|                                    |                               | E-Mail:         | <u>gabrielaf@webertpa.com</u> |
| Phone:                             | <u>6308974500</u>             | Title:          | <u>CPA</u>                    |
|                                    |                               | E-Mail:         | _____                         |
|                                    |                               | Ext.:           | _____                         |

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List of Error(s) still needing to be resolved

**Non-Critical**

| Deferred Outflow of Resources?       |
|--------------------------------------|
| Record Explanation for OTHER amounts |
|                                      |
|                                      |

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