

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>John Mosser Public Library District</b>		
<b>Unit Code:</b>	048/005/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$120,000		
<b>Equalized Assessed Valuation:</b>	\$22,006,829		
<b>Population:</b>	3,319		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$40,471		

#### 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 21:	\$498,586	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$150	\$99	\$61
Revenues During FY 21:	\$79,872	\$278,476	\$213,106
Expenditures During FY 21:	\$85,446	\$247,956	\$180,146
Per Capita Revenues:	\$24	\$75	\$53
Per Capita Expenditures:	\$26	\$66	\$46
Revenues over/under Expenditures:	(\$5,574)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	576.99%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$493,012	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$149	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$0	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$588	\$116,779	\$0
Total Unrestricted Net Assets:	\$492,424	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Johnsburg Public Library District</b>		
<b>Unit Code:</b>	063/025/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,044,051		
<b>Equalized Assessed Valuation:</b>	\$416,099,028		
<b>Population:</b>	12,421		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$333,708		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$184,511</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$99	\$61
Revenues During FY 21:	<b>\$678,563</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$642,141</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$55</b>	\$75	\$53
Per Capita Expenditures:	<b>\$52</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$36,422</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>34.41%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$220,933</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$18</b>	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$24,328	\$0
Total Unreserved Funds:	<b>\$0</b>	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$54,507</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$137,818</b>	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Julia Hull Public Library District		
<b>Unit Code:</b>	071/030/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$275,542		
<b>Equalized Assessed Valuation:</b>	\$185,776,592		
<b>Population:</b>	8,277		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$120,955		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$277,004	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$33	\$99	\$61
Revenues During FY 21:	\$272,870	\$278,476	\$213,106
Expenditures During FY 21:	\$257,073	\$247,956	\$180,146
Per Capita Revenues:	\$33	\$75	\$53
Per Capita Expenditures:	\$31	\$66	\$46
Revenues over/under Expenditures:	\$15,797	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	113.90%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$292,801	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$35	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$406,621	\$24,328	\$0
Total Unreserved Funds:	\$60	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$0	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Justice Public Library District</b>		
<b>Unit Code:</b>	016/053/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$614,267		
<b>Equalized Assessed Valuation:</b>	\$199,363,704		
<b>Population:</b>	13,707		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$178,985		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$146,955	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$11	\$99	\$61
Revenues During FY 21:	\$347,429	\$278,476	\$213,106
Expenditures During FY 21:	\$365,939	\$247,956	\$180,146
Per Capita Revenues:	\$25	\$75	\$53
Per Capita Expenditures:	\$27	\$66	\$46
Revenues over/under Expenditures:	(\$18,510)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	35.10%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$128,445	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$9	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$0	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	(\$9,432)	\$183,826	\$10,730

# FISCAL YEAR 2021



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 21:	<b>\$47,314</b>	\$89,673	\$0
Per Capita Debt:	<b>\$3</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0



# FISCAL YEAR 2021



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Kaneville Public Library District</b>		
<b>Unit Code:</b>	045/025/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$210,568		
<b>Equalized Assessed Valuation:</b>	\$57,198,958		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$51,041		

Blended Component Units
<p>Number Submitted = 1</p> <p>Library District</p>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$149,176	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$115	\$99	\$61
Revenues During FY 21:	\$110,465	\$278,476	\$213,106
Expenditures During FY 21:	\$89,903	\$247,956	\$180,146
Per Capita Revenues:	\$85	\$75	\$53
Per Capita Expenditures:	\$69	\$66	\$46
Revenues over/under Expenditures:	\$20,562	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	188.80%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$169,738	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$131	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$0	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$59,273	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Kenilworth Public Library District</b>		
<b>Unit Code:</b>	016/052/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$324,300		
<b>Equalized Assessed Valuation:</b>	\$319,063,896		
<b>Population:</b>	2,513		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$131,436	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$52	\$99	\$61
Revenues During FY 21:	\$324,450	\$278,476	\$213,106
Expenditures During FY 21:	\$309,635	\$247,956	\$180,146
Per Capita Revenues:	\$129	\$75	\$53
Per Capita Expenditures:	\$123	\$66	\$46
Revenues over/under Expenditures:	\$14,815	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	47.23%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$146,251	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$58	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$0	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$146,251	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**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

<b>Unit Name:</b>	<b>Kewanee Public Library District</b>		
<b>Unit Code:</b>	037/015/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,083,490		
<b>Equalized Assessed Valuation:</b>	\$124,075,033		
<b>Population:</b>	12,339		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$427,409		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,580,769</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$209</b>	\$124	\$86
Revenues During FY 21:	<b>\$1,237,267</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$919,886</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$100</b>	\$138	\$108
Per Capita Expenditures:	<b>\$75</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$317,381</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>314.88%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$2,896,578</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$235</b>	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,486,458</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$1,410,120</b>	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$170,503</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$14</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**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

<b>Unit Name:</b>	La Grange Public Library District		
<b>Unit Code:</b>	016/136/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$174,307		
<b>Equalized Assessed Valuation:</b>	\$831,922,256		
<b>Population:</b>	15,545		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		16	
<b>Salaries Paid:</b>		\$1,258,609	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$2,017,362</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$130</b>	\$124	\$86
Revenues During FY 21:	<b>\$3,192,880</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$3,061,990</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$205</b>	\$138	\$108
Per Capita Expenditures:	<b>\$197</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$130,890</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>70.16%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$2,148,252</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$138</b>	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$184,349</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$1,554,077</b>	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$2,457,568</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$158</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0



# FISCAL YEAR 2021



**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

<b>Unit Name:</b>	<b>La Grange Park Public Library District</b>		
<b>Unit Code:</b>	016/055/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,826,072		
<b>Equalized Assessed Valuation:</b>	\$439,592,979		
<b>Population:</b>	13,579		
<b>Employees:</b>			
<b>Full Time:</b>			11
<b>Part Time:</b>			11
<b>Salaries Paid:</b>	\$789,483		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$1,014,486</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$124	\$86
Revenues During FY 21:	<b>\$1,967,388</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$1,582,224</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$145</b>	\$138	\$108
Per Capita Expenditures:	<b>\$117</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$385,164</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>76.77%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$1,214,650</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$89</b>	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$24,230</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$1,943,588</b>	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$430,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$32</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>La Harpe Carnegie Public Library District</b>		
<b>Unit Code:</b>	034/008/10	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$77,574		
<b>Equalized Assessed Valuation:</b>	\$41,135,075		
<b>Population:</b>	2,026		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$29,967		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$131,162	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$65	\$99	\$61
Revenues During FY 21:	\$137,811	\$278,476	\$213,106
Expenditures During FY 21:	\$59,438	\$247,956	\$180,146
Per Capita Revenues:	\$68	\$75	\$53
Per Capita Expenditures:	\$29	\$66	\$46
Revenues over/under Expenditures:	\$78,373	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	352.53%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$209,535	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$103	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$172,986	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$0	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>La Moille-Clarion Public Library District</b>		
<b>Unit Code:</b>	006/005/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$148,500		
<b>Equalized Assessed Valuation:</b>	\$51,411,553		
<b>Population:</b>	1,642		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$34,624		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$146,127	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$89	\$99	\$61
Revenues During FY 21:	\$94,499	\$278,476	\$213,106
Expenditures During FY 21:	\$86,709	\$247,956	\$180,146
Per Capita Revenues:	\$58	\$75	\$53
Per Capita Expenditures:	\$53	\$66	\$46
Revenues over/under Expenditures:	\$7,790	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	177.51%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$153,917	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$94	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$153,917	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$0	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Ladd Public Library District		
<b>Unit Code:</b>	006/003/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$44,092		
<b>Equalized Assessed Valuation:</b>	\$28,884,346		
<b>Population:</b>	1,263		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$15,800		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$55,016	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$44	\$99	\$61
Revenues During FY 21:	\$50,549	\$278,476	\$213,106
Expenditures During FY 21:	\$71,882	\$247,956	\$180,146
Per Capita Revenues:	\$40	\$75	\$53
Per Capita Expenditures:	\$57	\$66	\$46
Revenues over/under Expenditures:	(\$21,333)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	46.86%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$33,683	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$27	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$0	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$33,684	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0



# FISCAL YEAR 2021



**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

<b>Unit Name:</b>	Lake Villa Public Library District		
<b>Unit Code:</b>	049/034/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,787,188		
<b>Equalized Assessed Valuation:</b>	\$942,105.612		
<b>Population:</b>	40,276		
<b>Employees:</b>			
<b>Full Time:</b>	17		
<b>Part Time:</b>	41		
<b>Salaries Paid:</b>	\$1,921,935		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,160,454	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	\$29	\$124	\$86
Revenues During FY 21:	\$5,449,013	\$3,666,115	\$2,581,654
Expenditures During FY 21:	\$3,578,073	\$3,199,776	\$2,110,231
Per Capita Revenues:	\$135	\$138	\$108
Per Capita Expenditures:	\$89	\$117	\$89
Revenues over/under Expenditures:	\$1,870,940	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	53.68%	119.95%	96.71%
Ending Fund Balance for FY 21:	\$1,920,620	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	\$48	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$304,068	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	\$10,099,476	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$5,710,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$142</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.61%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lawrence Public Library District		
<b>Unit Code:</b>	051/030/10	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$389,000		
<b>Equalized Assessed Valuation:</b>	\$162,965,944		
<b>Population:</b>	15,765		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$129,018		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$470,571	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$30	\$99	\$61
Revenues During FY 21:	\$310,425	\$278,476	\$213,106
Expenditures During FY 21:	\$270,852	\$247,956	\$180,146
Per Capita Revenues:	\$20	\$75	\$53
Per Capita Expenditures:	\$17	\$66	\$46
Revenues over/under Expenditures:	\$39,573	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	188.35%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$510,144	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$32	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$0	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$510,145	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$33,200</b>	\$89,673	\$0
Per Capita Debt:	<b>\$2</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.02%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**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

<b>Unit Name:</b>	Lemont Public Library District		
<b>Unit Code:</b>	016/054/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,889,800		
<b>Equalized Assessed Valuation:</b>	\$1,040,186,420		
<b>Population:</b>	16,935		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$859,554		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$929,753</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$124	\$86
Revenues During FY 21:	<b>\$1,551,416</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$1,621,644</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$92</b>	\$138	\$108
Per Capita Expenditures:	<b>\$96</b>	\$117	\$89
Revenues over/under Expenditures:	<b>(\$70,228)</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>53.00%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$859,525</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$51</b>	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$296,531</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$356,937</b>	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$1,960,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$116</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.19%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lena Public Library District		
<b>Unit Code:</b>	089/010/10	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,492,346		
<b>Equalized Assessed Valuation:</b>	\$123,937,197		
<b>Population:</b>	5,184		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$84,748		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$846,201</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$99	\$61
Revenues During FY 21:	<b>\$251,980</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$971,277</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$49</b>	\$75	\$53
Per Capita Expenditures:	<b>\$187</b>	\$66	\$46
Revenues over/under Expenditures:	<b>(\$719,297)</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>13.07%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$126,904</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$24</b>	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$24,328	\$0
Total Unreserved Funds:	<b>\$0</b>	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$126,904</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lewistown-Carnegie Public Library District</b>		
<b>Unit Code:</b>	029/005/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$179,001		
<b>Equalized Assessed Valuation:</b>	\$70,486,407		
<b>Population:</b>	5,413		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$70,906		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$253,780	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$47	\$99	\$61
Revenues During FY 21:	\$193,543	\$278,476	\$213,106
Expenditures During FY 21:	\$179,001	\$247,956	\$180,146
Per Capita Revenues:	\$36	\$75	\$53
Per Capita Expenditures:	\$33	\$66	\$46
Revenues over/under Expenditures:	\$14,542	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	149.90%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$268,322	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$50	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,996	\$24,328	\$0
Total Unreserved Funds:	\$18,724	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$0	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lexington Public Library District											
<b>Unit Code:</b>	064/010/10	<b>County:</b>	McLean									
<b>Fiscal Year End:</b>	6/30/2021											
<b>Accounting Method:</b>	Cash											
<b>Appropriation or Budget:</b>	\$230,025											
<b>Equalized Assessed Valuation:</b>	\$76,181,525											
<b>Population:</b>	3,100											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">12</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$85,606</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	12		<b>Salaries Paid:</b>	\$85,606	
<b>Full Time:</b>												
<b>Part Time:</b>	12											
<b>Salaries Paid:</b>	\$85,606											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$281,651	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$91	\$99	\$61
Revenues During FY 21:	\$223,060	\$278,476	\$213,106
Expenditures During FY 21:	\$178,251	\$247,956	\$180,146
Per Capita Revenues:	\$72	\$75	\$53
Per Capita Expenditures:	\$58	\$66	\$46
Revenues over/under Expenditures:	\$44,809	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	183.15%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$326,460	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$105	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$326,459	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$0	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Lillie M. Evans Public Library District</b>		
<b>Unit Code:</b>	072/025/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$643,300		
<b>Equalized Assessed Valuation:</b>	\$103,089,895		
<b>Population:</b>	4,007		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$160,103		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$299,802</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$99	\$61
Revenues During FY 21:	<b>\$448,222</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$403,316</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$112</b>	\$75	\$53
Per Capita Expenditures:	<b>\$101</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$44,906</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>85.47%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$344,708</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$86</b>	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$24,328	\$0
Total Unreserved Funds:	<b>\$0</b>	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$143,141</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$201,567</b>	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$737,257</b>	\$89,673	\$0
Per Capita Debt:	<b>\$184</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Limestone Township Public Library District</b>		
<b>Unit Code:</b>	046/040/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$341,300		
<b>Equalized Assessed Valuation:</b>	\$131,376,226		
<b>Population:</b>	5,035		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$136,157		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$86,700</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$99	\$61
Revenues During FY 21:	<b>\$247,748</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$263,140</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$49</b>	\$75	\$53
Per Capita Expenditures:	<b>\$52</b>	\$66	\$46
Revenues over/under Expenditures:	<b>(\$15,392)</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>27.10%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$71,308</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$14</b>	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$24,328	\$0
Total Unreserved Funds:	<b>\$71,308</b>	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lincoln Public Library District
<b>Unit Code:</b>	054/020/10
<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2021
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$635,083
<b>Equalized Assessed Valuation:</b>	\$161,104,653
<b>Population:</b>	13,202
<b>Employees:</b>	
<b>Full Time:</b>	6
<b>Part Time:</b>	8
<b>Salaries Paid:</b>	\$308,152

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$290,915	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$22	\$99	\$61
Revenues During FY 21:	\$750,021	\$278,476	\$213,106
Expenditures During FY 21:	\$683,850	\$247,956	\$180,146
Per Capita Revenues:	\$57	\$75	\$53
Per Capita Expenditures:	\$52	\$66	\$46
Revenues over/under Expenditures:	\$66,171	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	52.22%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$357,086	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$27	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$357,086	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$116,779	\$0
Total Unrestricted Net Assets:	\$0	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**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: **Lincolnwood Public Library District**

Unit Code: **016/056/10** County: **Cook**

Fiscal Year End: **6/30/2021**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,990,212**

Equalized Assessed Valuation: **\$737,935,823**

Population: **12,590**

Employees:

Full Time: **16**

Part Time: **16**

Salaries Paid: **\$1,170,830**

#### 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 21:	<b>\$2,120,352</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$124	\$86
Revenues During FY 21:	<b>\$2,703,415</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$2,370,258</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$215</b>	\$138	\$108
Per Capita Expenditures:	<b>\$188</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$333,157</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>95.07%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$2,253,509</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$179</b>	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$199,395</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$2,426,402</b>	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$1,700,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$135</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**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

<b>Unit Name:</b>	Lisle Public Library District		
<b>Unit Code:</b>	022/020/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,918,135		
<b>Equalized Assessed Valuation:</b>	\$1,321,712,761		
<b>Population:</b>	28,504		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$2,131,657		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$5,282,408</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$185</b>	\$124	\$86
Revenues During FY 21:	<b>\$4,093,782</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$3,961,111</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$144</b>	\$138	\$108
Per Capita Expenditures:	<b>\$139</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$132,671</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>129.13%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$5,115,079</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$179</b>	\$137	\$89

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$0	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$331,430</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$9,128,007</b>	\$3,108,197	\$1,835,755

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$0</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Litchfield Public Library District		
<b>Unit Code:</b>	068/025/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$276,460		
<b>Equalized Assessed Valuation:</b>	\$142,132,096		
<b>Population:</b>	8,920		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$102,733		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$448,234</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$99	\$61
Revenues During FY 21:	<b>\$385,750</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$243,063</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$43</b>	\$75	\$53
Per Capita Expenditures:	<b>\$27</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$142,687</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>243.11%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$590,921</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$66</b>	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$47,684</b>	\$24,328	\$0
Total Unreserved Funds:	<b>\$148,035</b>	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$1,600,783</b>	\$89,673	\$0
Per Capita Debt:	<b>\$179</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0



# FISCAL YEAR 2021



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Lovington Public Library District		
<b>Unit Code:</b>	070/040/10	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$90,137		
<b>Equalized Assessed Valuation:</b>	\$46,081,589		
<b>Population:</b>	1,843		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$28,088		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$202,954</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$99	\$61
Revenues During FY 21:	<b>\$91,126</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$66,261</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$49</b>	\$75	\$53
Per Capita Expenditures:	<b>\$36</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$24,865</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>343.82%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$227,819</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$124</b>	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$24,328	\$0
Total Unreserved Funds:	<b>\$0</b>	\$70,001	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$31,373</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$196,446</b>	\$183,826	\$10,730

# FISCAL YEAR 2021



**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 21:	<b>\$0</b>	\$89,673	\$0
Per Capita Debt:	<b>\$0</b>	\$19	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 21:	<b>\$0</b>	\$0	\$0
Expenditures During FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Revenues:	<b>\$0</b>	\$0	\$0
Per Capita Expenses:	<b>\$0</b>	\$0	\$0
Operating Income (loss):	<b>\$0</b>	\$0	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 21:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0