

# 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>	Valley Public Library District		
<b>Unit Code:</b>	029/020/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$24,550		
<b>Equalized Assessed Valuation:</b>	\$15,354,781		
<b>Population:</b>	698		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$12,237		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$9,264	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$13	\$99	\$61
Revenues During FY 21:	\$24,822	\$278,476	\$213,106
Expenditures During FY 21:	\$25,383	\$247,956	\$180,146
Per Capita Revenues:	\$36	\$75	\$53
Per Capita Expenditures:	\$36	\$66	\$46
Revenues over/under Expenditures:	(\$561)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	34.29%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$8,703	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$12	\$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:	\$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>	Valmeyer Public Library District		
<b>Unit Code:</b>	067/010/10	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$68,847		
<b>Equalized Assessed Valuation:</b>	\$68,848		
<b>Population:</b>	2,490		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$27,017		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$11,449	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$5	\$99	\$61
Revenues During FY 21:	\$68,272	\$278,476	\$213,106
Expenditures During FY 21:	\$65,101	\$247,956	\$180,146
Per Capita Revenues:	\$27	\$75	\$53
Per Capita Expenditures:	\$26	\$66	\$46
Revenues over/under Expenditures:	\$3,171	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	22.46%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$14,620	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$6	\$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:	\$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

<b>Unit Name:</b>	Vernon Area Public Library District		
<b>Unit Code:</b>	049/040/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,776,281		
<b>Equalized Assessed Valuation:</b>	\$2,647,746,190		
<b>Population:</b>	44,002		
<b>Employees:</b>			
<b>Full Time:</b>		48	
<b>Part Time:</b>		40	
<b>Salaries Paid:</b>		\$3,851,219	

#### Blended Component Units

--	--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$5,031,577	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	\$114	\$124	\$86
Revenues During FY 21:	\$8,542,136	\$3,666,115	\$2,581,654
Expenditures During FY 21:	\$7,020,599	\$3,199,776	\$2,110,231
Per Capita Revenues:	\$194	\$138	\$108
Per Capita Expenditures:	\$160	\$117	\$89
Revenues over/under Expenditures:	\$1,521,537	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	93.34%	119.95%	96.71%
Ending Fund Balance for FY 21:	\$6,553,114	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	\$149	\$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:	\$4,583,541	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	\$5,195,273	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Vespasian Warner Public Library District</b>		
<b>Unit Code:</b>	020/010/10	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,961,600		
<b>Equalized Assessed Valuation:</b>	\$458,405,210		
<b>Population:</b>	12,087		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$406,492		

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>\$2,290,529</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$190</b>	\$124	\$86
Revenues During FY 21:	<b>\$1,343,463</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$917,209</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$111</b>	\$138	\$108
Per Capita Expenditures:	<b>\$76</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$426,254</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>296.20%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$2,716,783</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$225</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>\$229,444</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$2,487,339</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>	Viola Public Library District		
<b>Unit Code:</b>	066/030/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$103,203		
<b>Equalized Assessed Valuation:</b>	\$31,907,585		
<b>Population:</b>	2,245		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$28,038		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$26,777	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$12	\$99	\$61
Revenues During FY 21:	\$92,007	\$278,476	\$213,106
Expenditures During FY 21:	\$90,672	\$247,956	\$180,146
Per Capita Revenues:	\$41	\$75	\$53
Per Capita Expenditures:	\$40	\$66	\$46
Revenues over/under Expenditures:	\$1,335	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	31.00%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$28,112	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$13	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,934	\$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:	\$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>	Walnut Public Library District		
<b>Unit Code:</b>	006/030/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$85,345		
<b>Equalized Assessed Valuation:</b>	\$37,341,207		
<b>Population:</b>	1,821		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$35,581		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$4,894	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$3	\$99	\$61
Revenues During FY 21:	\$107,388	\$278,476	\$213,106
Expenditures During FY 21:	\$122,987	\$247,956	\$180,146
Per Capita Revenues:	\$59	\$75	\$53
Per Capita Expenditures:	\$68	\$66	\$46
Revenues over/under Expenditures:	(\$15,599)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	10.37%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$12,748	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$7	\$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:	\$1,028	\$116,779	\$0
Total Unrestricted Net Assets:	\$11,720	\$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>Warren County Public Library District</b>		
<b>Unit Code:</b>	094/010/10	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,170,362		
<b>Equalized Assessed Valuation:</b>	\$363,535,146		
<b>Population:</b>	10,792		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$339,906		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$752,972</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$70</b>	\$99	\$61
Revenues During FY 21:	<b>\$740,992</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$665,886</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$69</b>	\$75	\$53
Per Capita Expenditures:	<b>\$62</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$75,106</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>124.36%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$828,078</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$77</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>\$185,679</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$642,399</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Warren-Newport Public Library District		
<b>Unit Code:</b>	049/050/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,241,500		
<b>Equalized Assessed Valuation:</b>	\$2,035,831,685		
<b>Population:</b>	66,690		
<b>Employees:</b>			
	<b>Full Time:</b>	30	
	<b>Part Time:</b>	42	
	<b>Salaries Paid:</b>	\$2,776,077	

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>\$4,182,009</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$63</b>	\$124	\$86
Revenues During FY 21:	<b>\$6,482,389</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$5,069,255</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$97</b>	\$138	\$108
Per Capita Expenditures:	<b>\$76</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$1,413,134</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>85.59%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$4,338,643</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$65</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>\$539,814</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$3,918,696</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>\$4,725,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$71</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.23%</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>	Warrenville Public Library District		
<b>Unit Code:</b>	022/035/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,555,000		
<b>Equalized Assessed Valuation:</b>	\$536,054,205		
<b>Population:</b>	13,551		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$882,082		

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>\$834,633</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$124	\$86
Revenues During FY 21:	<b>\$2,172,756</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$1,795,125</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$160</b>	\$138	\$108
Per Capita Expenditures:	<b>\$132</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$377,631</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>67.53%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$1,212,264</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>\$335,945</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$1,063,607</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>\$1,410,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$104</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>	Washington Public Library District		
<b>Unit Code:</b>	090/060/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,223,199		
<b>Equalized Assessed Valuation:</b>	\$517,616,337		
<b>Population:</b>	24,606		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$546,869		

#### 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>\$2,122,093</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$86</b>	\$124	\$86
Revenues During FY 21:	<b>\$1,221,643</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$1,431,887</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$50</b>	\$138	\$108
Per Capita Expenditures:	<b>\$58</b>	\$117	\$89
Revenues over/under Expenditures:	<b>(\$210,244)</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>133.52%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$1,911,849</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$78</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>\$381,723</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$1,530,126</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Wauconda Public Library District</b>
<b>Unit Code:</b>	049/055/10
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2021
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$4,776,559
<b>Equalized Assessed Valuation:</b>	\$818,656,950
<b>Population:</b>	27,246
<b>Employees:</b>	
<b>Full Time:</b>	17
<b>Part Time:</b>	29
<b>Salaries Paid:</b>	\$1,446,408

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$3,547,134	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	\$130	\$124	\$86
Revenues During FY 21:	\$3,681,116	\$3,666,115	\$2,581,654
Expenditures During FY 21:	\$3,080,401	\$3,199,776	\$2,110,231
Per Capita Revenues:	\$135	\$138	\$108
Per Capita Expenditures:	\$113	\$117	\$89
Revenues over/under Expenditures:	\$600,715	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	115.15%	119.95%	96.71%
Ending Fund Balance for FY 21:	\$3,547,070	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	\$130	\$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:	\$392,568	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	\$4,017,491	\$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>\$1,515,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$56</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>	Weldon Public Library District		
<b>Unit Code:</b>	020/030/10	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$146,050		
<b>Equalized Assessed Valuation:</b>	\$31,943,584		
<b>Population:</b>	875		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$39,174		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$85,879	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$98	\$99	\$61
Revenues During FY 21:	\$82,629	\$278,476	\$213,106
Expenditures During FY 21:	\$74,564	\$247,956	\$180,146
Per Capita Revenues:	\$94	\$75	\$53
Per Capita Expenditures:	\$85	\$66	\$46
Revenues over/under Expenditures:	\$8,065	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	125.99%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$93,944	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$107	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$93,944	\$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

<b>Unit Name:</b>	<b>West Chicago Public Library District</b>		
<b>Unit Code:</b>	022/036/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,386,000		
<b>Equalized Assessed Valuation:</b>	\$843,970,911		
<b>Population:</b>	29,924		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$1,144,480	

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>\$731,057</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$124	\$86
Revenues During FY 21:	<b>\$2,390,630</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$2,171,165</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$80</b>	\$138	\$108
Per Capita Expenditures:	<b>\$73</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$219,465</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>41.02%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$890,522</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$30</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>\$3,347</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$244,182</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>	<b>West Sangamon Public Library District</b>		
<b>Unit Code:</b>	083/030/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$136,876		
<b>Equalized Assessed Valuation:</b>	\$116,684,168		
<b>Population:</b>	4,371		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$85,033		

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>\$144,079</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$99	\$61
Revenues During FY 21:	<b>\$190,717</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$136,876</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$44</b>	\$75	\$53
Per Capita Expenditures:	<b>\$31</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$53,841</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>144.60%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$197,920</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$45</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>\$0</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$171,548</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>	West Union Public Library District		
<b>Unit Code:</b>	012/020/10	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,401		
<b>Equalized Assessed Valuation:</b>	\$10,475,522		
<b>Population:</b>	785		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$20,700		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$21,164	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$27	\$99	\$61
Revenues During FY 21:	\$39,666	\$278,476	\$213,106
Expenditures During FY 21:	\$38,426	\$247,956	\$180,146
Per Capita Revenues:	\$51	\$75	\$53
Per Capita Expenditures:	\$49	\$66	\$46
Revenues over/under Expenditures:	\$1,240	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	58.30%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$22,404	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$29	\$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:	\$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

<b>Unit Name:</b>	Westchester Public Library District		
<b>Unit Code:</b>	016/131/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,350,023		
<b>Equalized Assessed Valuation:</b>	\$602,139,624		
<b>Population:</b>	16,718		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$694,716		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$1,552,822	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	\$93	\$124	\$86
Revenues During FY 21:	\$1,347,268	\$3,666,115	\$2,581,654
Expenditures During FY 21:	\$1,219,253	\$3,199,776	\$2,110,231
Per Capita Revenues:	\$81	\$138	\$108
Per Capita Expenditures:	\$73	\$117	\$89
Revenues over/under Expenditures:	\$128,015	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	137.86%	119.95%	96.71%
Ending Fund Balance for FY 21:	\$1,680,837	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	\$101	\$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:	\$2,831	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	\$1,379,646	\$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>\$44,542</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$3</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>	Western Public Library District		
<b>Unit Code:</b>	037/030/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$487,896		
<b>Equalized Assessed Valuation:</b>	\$116,187,608		
<b>Population:</b>	4,045		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$132,396		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$961,473	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$238	\$99	\$61
Revenues During FY 21:	\$261,377	\$278,476	\$213,106
Expenditures During FY 21:	\$244,842	\$247,956	\$180,146
Per Capita Revenues:	\$65	\$75	\$53
Per Capita Expenditures:	\$61	\$66	\$46
Revenues over/under Expenditures:	\$16,535	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	399.44%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$978,008	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$242	\$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:	\$102,199	\$116,779	\$0
Total Unrestricted Net Assets:	\$875,809	\$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>	Westmont Public Library District		
<b>Unit Code:</b>	022/065/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,049,008		
<b>Equalized Assessed Valuation:</b>	\$948,100,708		
<b>Population:</b>	24,756		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$987,045		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$642,166	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	\$26	\$124	\$86
Revenues During FY 21:	\$2,057,259	\$3,666,115	\$2,581,654
Expenditures During FY 21:	\$1,905,291	\$3,199,776	\$2,110,231
Per Capita Revenues:	\$83	\$138	\$108
Per Capita Expenditures:	\$77	\$117	\$89
Revenues over/under Expenditures:	\$151,968	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	34.34%	119.95%	96.71%
Ending Fund Balance for FY 21:	\$654,265	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	\$26	\$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:	\$0	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	\$248,328	\$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>\$429,581</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$17</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>	Westville Public Library District		
<b>Unit Code:</b>	092/012/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$578,650		
<b>Equalized Assessed Valuation:</b>	\$95,856,092		
<b>Population:</b>	12,499		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$122,474		

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>\$299,147</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$99	\$61
Revenues During FY 21:	<b>\$290,933</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$326,126</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$23</b>	\$75	\$53
Per Capita Expenditures:	<b>\$26</b>	\$66	\$46
Revenues over/under Expenditures:	<b>(\$35,193)</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>80.94%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$263,954</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$21</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>\$244,255</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$19,699</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	White Oak Public Library District		
<b>Unit Code:</b>	099/003/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,501,148		
<b>Equalized Assessed Valuation:</b>	\$2,258,637,371		
<b>Population:</b>	77,893		
<b>Employees:</b>			
<b>Full Time:</b>		38	
<b>Part Time:</b>		67	
<b>Salaries Paid:</b>		\$2,481,983	

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>\$3,641,650</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$124	\$86
Revenues During FY 21:	<b>\$6,254,784</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$6,365,348</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$80</b>	\$138	\$108
Per Capita Expenditures:	<b>\$82</b>	\$117	\$89
Revenues over/under Expenditures:	<b>(\$110,564)</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>55.47%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$3,531,086</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$45</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>\$1,390,158</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$2,073,291</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>\$14,330,000</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$184</b>	\$62	\$9
General Obligation Debt over EAV:	<b>0.63%</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>Williamsfield Public Library District</b>		
<b>Unit Code:</b>	048/060/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$297,500		
<b>Equalized Assessed Valuation:</b>	\$101,422,931		
<b>Population:</b>	1,950		
<b>Employees:</b>			
<b>Full Time:</b>		1	
<b>Part Time:</b>		5	
<b>Salaries Paid:</b>		\$55,273	

**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>\$81,182</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$99	\$61
Revenues During FY 21:	<b>\$186,827</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$156,529</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$96</b>	\$75	\$53
Per Capita Expenditures:	<b>\$80</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$30,298</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>71.22%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$111,480</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$57</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>\$1,940</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$109,538</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>\$92,497</b>	\$89,673	\$0
Per Capita Debt:	<b>\$47</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>Wilmette Public Library District</b>		
<b>Unit Code:</b>	016/095/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,028,889		
<b>Equalized Assessed Valuation:</b>	\$2,066,495,782		
<b>Population:</b>	27,418		
<b>Employees:</b>			
<b>Full Time:</b>		35	
<b>Part Time:</b>		66	
<b>Salaries Paid:</b>		\$2,868,222	

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>\$9,437,997</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$344</b>	\$124	\$86
Revenues During FY 21:	<b>\$5,961,425</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$6,005,398</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$217</b>	\$138	\$108
Per Capita Expenditures:	<b>\$219</b>	\$117	\$89
Revenues over/under Expenditures:	<b>(\$43,973)</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>156.43%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$9,394,024</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$343</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>\$6,065,687</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$8,854,207</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>	Wilmington Public Library District		
<b>Unit Code:</b>	099/070/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,005,700		
<b>Equalized Assessed Valuation:</b>	\$249,794,218		
<b>Population:</b>	9,345		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$380,979		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$720,056	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$77	\$99	\$61
Revenues During FY 21:	\$816,061	\$278,476	\$213,106
Expenditures During FY 21:	\$781,630	\$247,956	\$180,146
Per Capita Revenues:	\$87	\$75	\$53
Per Capita Expenditures:	\$84	\$66	\$46
Revenues over/under Expenditures:	\$34,431	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	96.53%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$754,487	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$81	\$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:	\$178,812	\$116,779	\$0
Total Unrestricted Net Assets:	\$526,016	\$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>Windsor Storm Memorial Public Library District</b>		
<b>Unit Code:</b>	086/005/10	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$88,717		
<b>Equalized Assessed Valuation:</b>	\$22,349,138		
<b>Population:</b>	1,407		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$43,004		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$33,459	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$24	\$99	\$61
Revenues During FY 21:	\$94,407	\$278,476	\$213,106
Expenditures During FY 21:	\$93,519	\$247,956	\$180,146
Per Capita Revenues:	\$67	\$75	\$53
Per Capita Expenditures:	\$66	\$66	\$46
Revenues over/under Expenditures:	\$888	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	36.73%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$34,347	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$24	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,347	\$24,328	\$0
Total Unreserved Funds:	\$53,512	\$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>Winnebago Public Library District</b>		
<b>Unit Code:</b>	101/040/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$487,603		
<b>Equalized Assessed Valuation:</b>	\$162,259,880		
<b>Population:</b>	7,913		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$150,509		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$138,355	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$17	\$99	\$61
Revenues During FY 21:	\$334,062	\$278,476	\$213,106
Expenditures During FY 21:	\$359,469	\$247,956	\$180,146
Per Capita Revenues:	\$42	\$75	\$53
Per Capita Expenditures:	\$45	\$66	\$46
Revenues over/under Expenditures:	(\$25,407)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	31.42%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$112,948	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$14	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$48,674	\$24,328	\$0
Total Unreserved Funds:	\$64,274	\$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>\$16,173</b>	\$89,673	\$0
Per Capita Debt:	<b>\$2</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>Winnetka-Northfield Public Library District</b>		
<b>Unit Code:</b>	016/096/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,838,000		
<b>Equalized Assessed Valuation:</b>	\$2,019,971,967		
<b>Population:</b>	17,357		
<b>Employees:</b>			
	<b>Full Time:</b>	20	
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$1,519,594	

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>\$4,484,096</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$258</b>	\$124	\$86
Revenues During FY 21:	<b>\$4,609,539</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$3,673,005</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$266</b>	\$138	\$108
Per Capita Expenditures:	<b>\$212</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$936,534</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>147.58%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$5,420,630</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$312</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>\$855,309</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$5,728,580</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wood Dale Public Library District		
<b>Unit Code:</b>	022/040/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,445,629		
<b>Equalized Assessed Valuation:</b>	\$558,668,591		
<b>Population:</b>	13,166		
<b>Employees:</b>			
<b>Full Time:</b>	13		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,011,458		

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>\$850,656</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$65</b>	\$124	\$86
Revenues During FY 21:	<b>\$2,618,194</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$1,789,973</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$199</b>	\$138	\$108
Per Capita Expenditures:	<b>\$136</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$828,221</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>46.31%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$828,877</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$63</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>\$849,589</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$190,957</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>\$227,711</b>	\$2,215,964	\$220,000
Per Capita Debt:	<b>\$17</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>Woodridge Public Library District</b>		
<b>Unit Code:</b>	022/060/10	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	12/31/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,290,702		
<b>Equalized Assessed Valuation:</b>	\$1,221,439,936		
<b>Population:</b>	34,158		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		37	
<b>Salaries Paid:</b>		\$1,801,192	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$4,986,623</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$146</b>	\$124	\$86
Revenues During FY 21:	<b>\$4,003,783</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$3,110,402</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$117</b>	\$138	\$108
Per Capita Expenditures:	<b>\$91</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$893,381</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>177.79%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$5,530,004</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$162</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>\$0</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$5,556,139</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>	<b>Worden Public Library District</b>		
<b>Unit Code:</b>	057/030/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$74,290		
<b>Equalized Assessed Valuation:</b>	\$22,455,936		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$17,806		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$39,760	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$13	\$99	\$61
Revenues During FY 21:	\$41,585	\$278,476	\$213,106
Expenditures During FY 21:	\$48,454	\$247,956	\$180,146
Per Capita Revenues:	\$14	\$75	\$53
Per Capita Expenditures:	\$16	\$66	\$46
Revenues over/under Expenditures:	(\$6,869)	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	67.88%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$32,891	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$11	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,157	\$24,328	\$0
Total Unreserved Funds:	\$3,734	\$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>Worth Public Library District</b>
<b>Unit Code:</b>	016/100/10
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2021
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$1,322,280
<b>Equalized Assessed Valuation:</b>	\$189,820,002
<b>Population:</b>	10,789
<b>Employees:</b>	
<b>Full Time:</b>	4
<b>Part Time:</b>	12
<b>Salaries Paid:</b>	\$442,234

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>\$1,050,449</b>	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	<b>\$97</b>	\$99	\$61
Revenues During FY 21:	<b>\$837,222</b>	\$278,476	\$213,106
Expenditures During FY 21:	<b>\$785,093</b>	\$247,956	\$180,146
Per Capita Revenues:	<b>\$78</b>	\$75	\$53
Per Capita Expenditures:	<b>\$73</b>	\$66	\$46
Revenues over/under Expenditures:	<b>\$52,129</b>	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	<b>140.44%</b>	180.45%	146.85%
Ending Fund Balance for FY 21:	<b>\$1,102,578</b>	\$408,277	\$258,266
Per Capita Ending Fund Balance:	<b>\$102</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>\$1,110,166</b>	\$116,779	\$0
Total Unrestricted Net Assets:	<b>\$53,419</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>	Wyoming Public Library District		
<b>Unit Code:</b>	087/100/10	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$108,846		
<b>Equalized Assessed Valuation:</b>	\$59,238,738		
<b>Population:</b>	2,042		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$52,994		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	\$121,073	\$367,482	\$233,011
Per Capita Beginning Fund Balance:	\$59	\$99	\$61
Revenues During FY 21:	\$112,499	\$278,476	\$213,106
Expenditures During FY 21:	\$92,756	\$247,956	\$180,146
Per Capita Revenues:	\$55	\$75	\$53
Per Capita Expenditures:	\$45	\$66	\$46
Revenues over/under Expenditures:	\$19,743	\$30,520	\$19,767
Ratio of Fund Balance to Expenditures:	151.81%	180.45%	146.85%
Ending Fund Balance for FY 21:	\$140,816	\$408,277	\$258,266
Per Capita Ending Fund Balance:	\$69	\$110	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$24,328	\$0
Total Unreserved Funds:	\$140,816	\$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

<b>Unit Name:</b>	Zion-Benton Public Library District		
<b>Unit Code:</b>	049/060/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2021		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,172,000		
<b>Equalized Assessed Valuation:</b>	\$655,063,418		
<b>Population:</b>	42,403		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$1,097,606		

#### Blended Component Units

--	--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 21:	<b>\$661,157</b>	\$2,799,147	\$2,017,362
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$124	\$86
Revenues During FY 21:	<b>\$2,581,654</b>	\$3,666,115	\$2,581,654
Expenditures During FY 21:	<b>\$1,971,338</b>	\$3,199,776	\$2,110,231
Per Capita Revenues:	<b>\$61</b>	\$138	\$108
Per Capita Expenditures:	<b>\$46</b>	\$117	\$89
Revenues over/under Expenditures:	<b>\$610,316</b>	\$466,339	\$354,182
Ratio of Fund Balance to Expenditures:	<b>66.83%</b>	119.95%	96.71%
Ending Fund Balance for FY 21:	<b>\$1,317,369</b>	\$3,006,897	\$2,164,889
Per Capita Ending Fund Balance:	<b>\$31</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>\$206,327</b>	\$1,016,240	\$381,723
Total Unrestricted Net Assets:	<b>\$1,885,706</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