

# FISCAL YEAR 2023



**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>	Daugherty Public Library District		
<b>Unit Code:</b>	088/015/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$307,770		
<b>Equalized Assessed Valuation:</b>	\$109,059,996		
<b>Population:</b>	3,996		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$142,640	

Blended Component Units
Number Submitted = 1
Daugherty Memorial Trust Fund

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$228,059</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$57</b>	\$119	\$73
Revenues During FY 23:	<b>\$233,478</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$273,883</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$58</b>	\$84	\$58
Per Capita Expenditures:	<b>\$69</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$40,405)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>68.52%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$187,654</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$47</b>	\$134	\$80
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$111,377</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$76,277</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Deer Creek Public Library District		
<b>Unit Code:</b>	090/010/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$127,238		
<b>Equalized Assessed Valuation:</b>	\$44,086,325		
<b>Population:</b>	1,586		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$59,419		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$56,113</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$119	\$73
Revenues During FY 23:	<b>\$127,238</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$110,853</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$80</b>	\$84	\$58
Per Capita Expenditures:	<b>\$70</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$16,385</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>65.40%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$72,498</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$46</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$72,498</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Deerfield Public Library District		
<b>Unit Code:</b>	049/065/10	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,449,450		
<b>Equalized Assessed Valuation:</b>	\$1,520,213,882		
<b>Population:</b>	19,196		
<b>Employees:</b>			
<b>Full Time:</b>	33		
<b>Part Time:</b>	31		
<b>Salaries Paid:</b>	\$2,570,744		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$7,430,793</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$387</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$5,566,891</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$6,056,066</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$290</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$315</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$489,175)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>114.63%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$6,942,117</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$362</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$6,029,660</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$4,545,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$237</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



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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>Dixmoor Public Library District</b>		
<b>Unit Code:</b>	016/033/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$52,300		
<b>Equalized Assessed Valuation:</b>	\$33,499,189		
<b>Population:</b>	3,200		
<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 23:	\$207,586	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$65	\$119	\$73
Revenues During FY 23:	\$66,024	\$287,041	\$229,439
Expenditures During FY 23:	\$52,300	\$275,601	\$199,778
Per Capita Revenues:	\$21	\$84	\$58
Per Capita Expenditures:	\$16	\$76	\$56
Revenues over/under Expenditures:	\$13,724	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	423.15%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$221,310	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$69	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$114,268	\$0
Total Unrestricted Net Assets:	\$221,310	\$194,519	\$16,903

# FISCAL YEAR 2023



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



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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>Dodge Memorial Public Library District</b>		
<b>Unit Code:</b>	002/010/10	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$19,628		
<b>Equalized Assessed Valuation:</b>	\$17,998,267		
<b>Population:</b>	1,177		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$11,039	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$16,082</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$119	\$73
Revenues During FY 23:	<b>\$18,638</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$19,628</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$16</b>	\$84	\$58
Per Capita Expenditures:	<b>\$17</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$990)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>64.87%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$12,733</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$11</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Dolton Public Library District</b>		
<b>Unit Code:</b>	016/035/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,337,580		
<b>Equalized Assessed Valuation:</b>	\$219,052,549		
<b>Population:</b>	21,432		
<b>Employees:</b>			
<b>Full Time:</b>		4	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>	\$376,592		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,297,737</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$201</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,310,315</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$998,911</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$61</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$47</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$311,404</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>461.42%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$4,609,141</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$215</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$2,079,111</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$3,362,132</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Dongola Public Library District		
<b>Unit Code:</b>	091/005/10	<b>County:</b>	Union
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$104,554		
<b>Equalized Assessed Valuation:</b>	\$20,795,583		
<b>Population:</b>	1,781		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$20,659		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,946	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$20	\$119	\$73
Revenues During FY 23:	\$63,306	\$287,041	\$229,439
Expenditures During FY 23:	\$48,367	\$275,601	\$199,778
Per Capita Revenues:	\$36	\$84	\$58
Per Capita Expenditures:	\$27	\$76	\$56
Revenues over/under Expenditures:	\$14,939	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	105.21%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$50,885	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$29	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$114,268	\$0
Total Unrestricted Net Assets:	\$0	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Doyle Public Library District		
<b>Unit Code:</b>	068/020/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$72,068		
<b>Equalized Assessed Valuation:</b>	\$49,741,550		
<b>Population:</b>	1,888		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$34,580		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$135,366</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$119	\$73
Revenues During FY 23:	<b>\$68,767</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$83,452</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$36</b>	\$84	\$58
Per Capita Expenditures:	<b>\$44</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$14,685)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>144.61%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$120,681</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$64</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$120,681</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Dunlap Public Library District</b>		
<b>Unit Code:</b>	072/020/10	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,532,395		
<b>Equalized Assessed Valuation:</b>	\$208,002,630		
<b>Population:</b>	6,602		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$304,753		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$2,463,723</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$373</b>	\$119	\$73
Revenues During FY 23:	<b>\$608,361</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$581,491</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$92</b>	\$84	\$58
Per Capita Expenditures:	<b>\$88</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$26,870</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>428.31%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$2,490,593</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$377</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,399,427</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$1,335,525</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$703,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$106</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.34%</b>	0.03%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Earlville Public Library District		
<b>Unit Code:</b>	050/040/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$217,300		
<b>Equalized Assessed Valuation:</b>	\$81,293,503		
<b>Population:</b>	2,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$94,178		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$651,673</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$233</b>	\$119	\$73
Revenues During FY 23:	<b>\$250,599</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$210,207</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$89</b>	\$84	\$58
Per Capita Expenditures:	<b>\$75</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$40,392</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>329.23%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$692,065</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$247</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$357,220</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$334,845</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	East Alton Public Library District		
<b>Unit Code:</b>	057/015/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$512,986		
<b>Equalized Assessed Valuation:</b>	\$131,164,041		
<b>Population:</b>	9,411		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$260,943		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$709,945	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$75	\$119	\$73
Revenues During FY 23:	\$676,304	\$287,041	\$229,439
Expenditures During FY 23:	\$503,185	\$275,601	\$199,778
Per Capita Revenues:	\$72	\$84	\$58
Per Capita Expenditures:	\$53	\$76	\$56
Revenues over/under Expenditures:	\$173,119	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	175.49%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$883,064	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$94	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$209,279	\$34,922	\$0
Total Unreserved Funds:	\$673,788	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$114,268	\$0
Total Unrestricted Net Assets:	\$0	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>East Dubuque Public Library District</b>		
<b>Unit Code:</b>	043/010/10	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,712,652		
<b>Equalized Assessed Valuation:</b>	\$124,058,219		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>			4
<b>Part Time:</b>			4
<b>Salaries Paid:</b>	\$115,483		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,014,029</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$119	\$73
Revenues During FY 23:	<b>\$826,619</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$1,173,741</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$184</b>	\$84	\$58
Per Capita Expenditures:	<b>\$261</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$347,122)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>56.82%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$666,907</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$148</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$502,127</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$163,550</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$321,402</b>	\$75,566	\$0
Per Capita Debt:	<b>\$71</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>East Hazel Crest Public Library District</b>		
<b>Unit Code:</b>	016/101/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$38,150		
<b>Equalized Assessed Valuation:</b>	\$22,401,136		
<b>Population:</b>	1,297		
<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 23:	\$253,579	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$196	\$119	\$73
Revenues During FY 23:	\$30,249	\$287,041	\$229,439
Expenditures During FY 23:	\$29,314	\$275,601	\$199,778
Per Capita Revenues:	\$23	\$84	\$58
Per Capita Expenditures:	\$23	\$76	\$56
Revenues over/under Expenditures:	\$935	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	868.23%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$254,514	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$196	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$114,268	\$0
Total Unrestricted Net Assets:	\$254,514	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Edward Chipman Public Library District		
<b>Unit Code:</b>	046/030/10	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$213,400		
<b>Equalized Assessed Valuation:</b>	\$142,851,832		
<b>Population:</b>	6,150		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$83,944	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$270,650</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$44</b>	\$119	\$73
Revenues During FY 23:	<b>\$133,913</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$143,718</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$22</b>	\$84	\$58
Per Capita Expenditures:	<b>\$23</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$9,805)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>181.50%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$260,845</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$42</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$216,297</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$44,549</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Edwards River Public Library District</b>		
<b>Unit Code:</b>	066/010/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$203,289		
<b>Equalized Assessed Valuation:</b>	\$89,092,606		
<b>Population:</b>	4,603		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$92,668		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$289,702	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$63	\$119	\$73
Revenues During FY 23:	\$262,999	\$287,041	\$229,439
Expenditures During FY 23:	\$199,778	\$275,601	\$199,778
Per Capita Revenues:	\$57	\$84	\$58
Per Capita Expenditures:	\$43	\$76	\$56
Revenues over/under Expenditures:	\$63,221	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	176.66%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$352,928	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$77	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,027	\$114,268	\$0
Total Unrestricted Net Assets:	\$212,901	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$425,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$92</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Eisenhower Public Library District		
<b>Unit Code:</b>	016/036/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,127,103		
<b>Equalized Assessed Valuation:</b>	\$782,830,986		
<b>Population:</b>	24,360		
<b>Employees:</b>			
<b>Full Time:</b>	32		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$2,091,335		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,506,978</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$144</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$4,953,217</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$4,429,468</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$203</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$182</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$523,749</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>91.00%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$4,030,727</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$165</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$504,136</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$5,711,737</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$2,565,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$105</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.33%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	El Paso Public Library District		
<b>Unit Code:</b>	102/015/10	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$309,000		
<b>Equalized Assessed Valuation:</b>	\$120,231,336		
<b>Population:</b>	4,746		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$143,681		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$334,253	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$70	\$119	\$73
Revenues During FY 23:	\$307,464	\$287,041	\$229,439
Expenditures During FY 23:	\$312,046	\$275,601	\$199,778
Per Capita Revenues:	\$65	\$84	\$58
Per Capita Expenditures:	\$66	\$76	\$56
Revenues over/under Expenditures:	(\$4,582)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	105.65%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$329,671	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$69	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$283,897	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$114,268	\$0
Total Unrestricted Net Assets:	\$0	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Ela Area Public Library District		
<b>Unit Code:</b>	049/030/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,245,902		
<b>Equalized Assessed Valuation:</b>	\$2,016,921,290		
<b>Population:</b>	36,366		
<b>Employees:</b>			
<b>Full Time:</b>		43	
<b>Part Time:</b>		58	
<b>Salaries Paid:</b>		\$3,465,737	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,607,597</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$99</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$6,645,657</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$6,170,196</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$183</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$170</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$475,461</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>54.41%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$3,356,980</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$92</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$518,762</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$4,849,199</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$29,797</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$1</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Eldorado Memorial Public Library District</b>		
<b>Unit Code:</b>	082/010/10	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$505,000		
<b>Equalized Assessed Valuation:</b>	\$5,500,000		
<b>Population:</b>	5,200		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$145,379	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$386,356</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$119	\$73
Revenues During FY 23:	<b>\$408,006</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$286,520</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$78</b>	\$84	\$58
Per Capita Expenditures:	<b>\$55</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$121,486</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>177.24%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$507,842</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$98</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$507,842</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Elkhart Public Library District		
<b>Unit Code:</b>	054/005/10	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$72,388		
<b>Equalized Assessed Valuation:</b>	\$56,989,802		
<b>Population:</b>	841		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$38,319		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$65,126	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$77	\$119	\$73
Revenues During FY 23:	\$120,443	\$287,041	\$229,439
Expenditures During FY 23:	\$64,923	\$275,601	\$199,778
Per Capita Revenues:	\$143	\$84	\$58
Per Capita Expenditures:	\$77	\$76	\$56
Revenues over/under Expenditures:	\$55,520	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	185.83%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$120,646	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$143	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$65,126	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$114,268	\$0
Total Unrestricted Net Assets:	\$0	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Ella Johnson Public Library District		
<b>Unit Code:</b>	045/005/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,030,300		
<b>Equalized Assessed Valuation:</b>	\$984,431,336		
<b>Population:</b>	25,277		
<b>Employees:</b>			
<b>Full Time:</b>		6	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>		\$345,479	

#### 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 23:	<b>\$880,184</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,243,722</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$939,675</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$49</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$37</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$304,047</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>94.10%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$884,231</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$35</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$74,967</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$2,362,785</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Elwood Public Library District		
<b>Unit Code:</b>	092/017/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$124,650		
<b>Equalized Assessed Valuation:</b>	\$23,283,792		
<b>Population:</b>	1,459		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$24,301		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$71,127</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$49</b>	\$119	\$73
Revenues During FY 23:	<b>\$72,183</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$58,517</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$49</b>	\$84	\$58
Per Capita Expenditures:	<b>\$40</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$13,666</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>144.90%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$84,793</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$58</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$84,793</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Erie Public Library District		
<b>Unit Code:</b>	098/010/10	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$173,000		
<b>Equalized Assessed Valuation:</b>	\$84,480,012		
<b>Population:</b>	1,602		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$83,920		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$175,046</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$109</b>	\$119	\$73
Revenues During FY 23:	<b>\$184,164</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$171,264</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$115</b>	\$84	\$58
Per Capita Expenditures:	<b>\$107</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$12,900</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>109.74%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$187,946</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$117</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$187,946</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Eureka Public Library District		
<b>Unit Code:</b>	102/005/10	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,166,250		
<b>Equalized Assessed Valuation:</b>	\$136,221,984		
<b>Population:</b>	6,553		
<b>Employees:</b>			
<b>Full Time:</b>		5	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>	\$284,636		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,011,433	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$154	\$119	\$73
Revenues During FY 23:	\$697,429	\$287,041	\$229,439
Expenditures During FY 23:	\$547,757	\$275,601	\$199,778
Per Capita Revenues:	\$106	\$84	\$58
Per Capita Expenditures:	\$84	\$76	\$56
Revenues over/under Expenditures:	\$149,672	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	161.48%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$884,530	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$135	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,270,512	\$114,268	\$0
Total Unrestricted Net Assets:	\$238,192	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Evans Public Library District		
<b>Unit Code:</b>	026/005/10	<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$637,713		
<b>Equalized Assessed Valuation:</b>	\$186,924,837		
<b>Population:</b>	11,960		
<b>Employees:</b>			
	<b>Full Time:</b>	5	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$281,631	

Blended Component Units
Number Submitted = 1 EVANS LIBRARY FOUNDATION

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$2,855,950</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$239</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,010,184</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,061,759</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$84</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$89</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$51,575)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>264.13%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$2,804,375</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$234</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$1,207,815</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,438,715</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Evergreen Park Public Library District		
<b>Unit Code:</b>	016/176/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,548,189		
<b>Equalized Assessed Valuation:</b>	\$433,380,534		
<b>Population:</b>	19,211		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$786,658		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,118,477</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,665,677</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,367,395</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$87</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$71</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$298,282</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>96.30%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,316,759</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$69</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$2,608</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,643,188</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Farmersville-Waggoner Public Library District		
<b>Unit Code:</b>	068/001/10	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$253,900		
<b>Equalized Assessed Valuation:</b>	\$48,550,730		
<b>Population:</b>	1,415		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$49,951		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$143,805</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$119	\$73
Revenues During FY 23:	<b>\$106,308</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$105,411</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$75</b>	\$84	\$58
Per Capita Expenditures:	<b>\$74</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$897</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>137.27%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$144,702</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$102</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$143,805</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Farmington Public Library District		
<b>Unit Code:</b>	029/015/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$416,345		
<b>Equalized Assessed Valuation:</b>	\$136,626,327		
<b>Population:</b>	7,020		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$151,349		

#### 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 23:	\$650,972	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$93	\$119	\$73
Revenues During FY 23:	\$326,406	\$287,041	\$229,439
Expenditures During FY 23:	\$290,508	\$275,601	\$199,778
Per Capita Revenues:	\$46	\$84	\$58
Per Capita Expenditures:	\$41	\$76	\$56
Revenues over/under Expenditures:	\$35,898	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	236.44%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$686,868	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$98	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$405,965	\$114,268	\$0
Total Unrestricted Net Assets:	\$290,808	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$490,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$70</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.36%</b>	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Flagg-Rochelle Public Library District		
<b>Unit Code:</b>	071/015/10	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$848,650		
<b>Equalized Assessed Valuation:</b>	\$3,516,654,787		
<b>Population:</b>	13,757		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$249,551		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$389,365</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$119	\$73
Revenues During FY 23:	<b>\$734,934</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$586,263</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$53</b>	\$84	\$58
Per Capita Expenditures:	<b>\$43</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$148,671</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>91.77%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$538,036</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$39</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$198,990</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$390,350</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Flanagan Public Library District		
<b>Unit Code:</b>	053/075/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$89,466		
<b>Equalized Assessed Valuation:</b>	\$53,831,486		
<b>Population:</b>	1,577		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$38,376		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$115,363</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$119	\$73
Revenues During FY 23:	<b>\$125,017</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$89,259</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$79</b>	\$84	\$58
Per Capita Expenditures:	<b>\$57</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$35,758</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>169.31%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$151,121</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$96</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$151,121</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$0</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Flossmoor Public Library District		
<b>Unit Code:</b>	016/111/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,755,155		
<b>Equalized Assessed Valuation:</b>	\$223,477,388		
<b>Population:</b>	9,704		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$763,237		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$2,095,111</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$216</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,591,733</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,657,422</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$164</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$171</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$65,689)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>122.44%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$2,029,422</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$209</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,901,482</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Fondulac Public Library District		
<b>Unit Code:</b>	090/020/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,200,045		
<b>Equalized Assessed Valuation:</b>	\$506,217,196		
<b>Population:</b>	20,276		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$946,313	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,054,159</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$151</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,615,739</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,359,663</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$129</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$116</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$256,076</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>140.28%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$3,310,235</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$163</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$31,810</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$3,139,656</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$2,260,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$111</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.45%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Forrest Public Library District		
<b>Unit Code:</b>	053/010/10	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$480,070		
<b>Equalized Assessed Valuation:</b>	\$62,334,502		
<b>Population:</b>	2,128		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$83,548		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$195,408</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$119	\$73
Revenues During FY 23:	<b>\$185,730</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$189,821</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$87</b>	\$84	\$58
Per Capita Expenditures:	<b>\$89</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$4,091)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>100.79%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$191,317</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$90</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$158,999</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$32,318</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Fossil Ridge Public Library District		
<b>Unit Code:</b>	099/005/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,560,000		
<b>Equalized Assessed Valuation:</b>	\$852,147,732		
<b>Population:</b>	14,254		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>		\$415,664	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$607,595</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,177,947</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,003,684</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$83</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$70</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$174,263</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>90.36%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$906,896</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$64</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$104,269</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$678,449</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$1,230,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$86</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.14%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Fountaindale Public Library District		
<b>Unit Code:</b>	099/010/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,122,008		
<b>Equalized Assessed Valuation:</b>	\$2,439,852,561		
<b>Population:</b>	67,049		
<b>Employees:</b>			
<b>Full Time:</b>	63		
<b>Part Time:</b>	48		
<b>Salaries Paid:</b>	\$4,606,724		

#### 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 23:	\$9,075,477	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$135	\$15,056	\$106
Revenues During FY 23:	\$10,459,466	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$9,515,031	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$156	\$27,714	\$115
Per Capita Expenditures:	\$142	\$20,954	\$98
Revenues over/under Expenditures:	\$944,435	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	76.45%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$7,274,562	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$108	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,973	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,212,893	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$27,790,387	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$20,989,596</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$313</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.81%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Four Star Public Library District		
<b>Unit Code:</b>	001/030/10	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$773,300		
<b>Equalized Assessed Valuation:</b>	\$106,833,603		
<b>Population:</b>	4,337		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$815,947	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$229,369	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$53	\$119	\$73
Revenues During FY 23:	\$635,789	\$287,041	\$229,439
Expenditures During FY 23:	\$759,825	\$275,601	\$199,778
Per Capita Revenues:	\$147	\$84	\$58
Per Capita Expenditures:	\$175	\$76	\$56
Revenues over/under Expenditures:	(\$124,036)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	13.86%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$105,333	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$24	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,752	\$114,268	\$0
Total Unrestricted Net Assets:	\$97,882	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$231,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$53</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Fox Lake Public Library District		
<b>Unit Code:</b>	049/004/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,136,000		
<b>Equalized Assessed Valuation:</b>	\$790,156,570		
<b>Population:</b>	25,284		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$474,775		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,538,496	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$100	\$15,056	\$106
Revenues During FY 23:	\$1,849,618	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,271,498	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$73	\$27,714	\$115
Per Capita Expenditures:	\$50	\$20,954	\$98
Revenues over/under Expenditures:	\$578,120	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	245.11%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$3,116,616	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$123	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,973	\$0
Total Unreserved Funds:	\$0	\$0	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,422,308	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$2,818,127	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$6,585,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$260</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.83%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Fox River Grove Public Library District</b>		
<b>Unit Code:</b>	063/020/10	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$968,000		
<b>Equalized Assessed Valuation:</b>	\$129,428,674		
<b>Population:</b>	3,973		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$231,931		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$649,764</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$164</b>	\$119	\$73
Revenues During FY 23:	<b>\$536,535</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$456,570</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$135</b>	\$84	\$58
Per Capita Expenditures:	<b>\$115</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$79,965</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>159.83%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$729,729</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$184</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$69,762</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$714,277</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Fox River Valley Public Library District</b>		
<b>Unit Code:</b>	045/015/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,190,821		
<b>Equalized Assessed Valuation:</b>	\$2,483,474,817		
<b>Population:</b>	71,530		
<b>Employees:</b>			
<b>Full Time:</b>		30	
<b>Part Time:</b>		33	
<b>Salaries Paid:</b>	\$2,219,037		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$6,599,072</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$4,410,709</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$4,431,048</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$62</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$62</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$20,339)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>155.44%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$6,887,817</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$96</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$432,249</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$6,240,736</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Frankfort Public Library District		
<b>Unit Code:</b>	099/020/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,342,205		
<b>Equalized Assessed Valuation:</b>	\$1,395,844,720		
<b>Population:</b>	33,761		
<b>Employees:</b>			
<b>Full Time:</b>		18	
<b>Part Time:</b>		22	
<b>Salaries Paid:</b>		\$1,426,329	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$870,402</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,928,376</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,736,500</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$87</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$81</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$191,876</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>38.82%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,062,278</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$31</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$501,148</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>(\$96,298)</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$2,730,530</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$81</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Franklin Park Public Library District</b>		
<b>Unit Code:</b>	016/037/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,179,783		
<b>Equalized Assessed Valuation:</b>	\$1,055,903,549		
<b>Population:</b>	18,559		
<b>Employees:</b>			
<b>Full Time:</b>	19		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$1,016,944		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,826,361</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$260</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,496,147</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,884,061</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$134</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$102</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$612,086</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>288.66%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$5,438,447</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$293</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$868,600</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$5,063,840</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>	Freeburg Area Public Library District		
<b>Unit Code:</b>	088/020/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$436,000		
<b>Equalized Assessed Valuation:</b>	\$164,430,672		
<b>Population:</b>	6,102		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$141,979		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$537,149</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$119	\$73
Revenues During FY 23:	<b>\$322,374</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$310,859</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$53</b>	\$84	\$58
Per Capita Expenditures:	<b>\$51</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$11,515</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>176.50%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$548,664</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$90</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$516,926</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$31,738</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**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 23:	<b>\$273,210</b>	\$75,566	\$0
Per Capita Debt:	<b>\$45</b>	\$18	\$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 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0

# FISCAL YEAR 2023



**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>Fremont Public Library District</b>		
<b>Unit Code:</b>	049/005/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,251,436		
<b>Equalized Assessed Valuation:</b>	\$1,387,985,966		
<b>Population:</b>	38,492		
<b>Employees:</b>			
<b>Full Time:</b>		24	
<b>Part Time:</b>		31	
<b>Salaries Paid:</b>		\$2,058,900	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$2,755,488</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$5,189,647</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$4,145,096</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$135</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$108</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$1,044,551</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>77.20%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$3,200,039</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$83</b>	\$21,609	\$111

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$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>\$2,235,426</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$2,994,515</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**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 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	<b>\$0</b>	\$0	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$0	\$0
Revenues During FY 23:	<b>\$0</b>	\$0	\$0
Expenditures During FY 23:	<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 23:	<b>\$0</b>	\$0	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$0	\$0