

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

Unit Name:	John Mosser Public Library District		
Unit Code:	048/005/10	County:	Knox
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$158,500		
Equalized Assessed Valuation:	\$33,059,397		
Population:	3,319		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$48,970		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$481,188	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$145	\$119	\$73
Revenues During FY 23:	\$81,679	\$287,041	\$229,439
Expenditures During FY 23:	\$99,551	\$275,601	\$199,778
Per Capita Revenues:	\$25	\$84	\$58
Per Capita Expenditures:	\$30	\$76	\$56
Revenues over/under Expenditures:	(\$17,872)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	465.41%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$463,316	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$140	\$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:	\$3,019	\$114,268	\$0
Total Unrestricted Net Assets:	\$467,456	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Johnsburg Public Library District		
Unit Code:	063/025/10	County:	Mchenry
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$692,579		
Equalized Assessed Valuation:	\$471,838,648		
Population:	12,128		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$327,878		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$234,462	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$19	\$119	\$73
Revenues During FY 23:	\$708,121	\$287,041	\$229,439
Expenditures During FY 23:	\$692,579	\$275,601	\$199,778
Per Capita Revenues:	\$58	\$84	\$58
Per Capita Expenditures:	\$57	\$76	\$56
Revenues over/under Expenditures:	\$15,542	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	27.59%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$191,060	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$16	\$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:	\$119,352	\$114,268	\$0
Total Unrestricted Net Assets:	\$163,680	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Justice Public Library District		
Unit Code:	016/053/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$617,436		
Equalized Assessed Valuation:	\$180,621,072		
Population:	12,625		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$190,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$129,853	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$10	\$119	\$73
Revenues During FY 23:	\$371,782	\$287,041	\$229,439
Expenditures During FY 23:	\$370,907	\$275,601	\$199,778
Per Capita Revenues:	\$29	\$84	\$58
Per Capita Expenditures:	\$29	\$76	\$56
Revenues over/under Expenditures:	\$875	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	35.25%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$130,728	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$10	\$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:	\$89,498	\$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:	\$126,060	\$75,566	\$0
Per Capita Debt:	\$10	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Kaneville Public Library District		
Unit Code:	045/025/10	County:	Kane
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$250,762		
Equalized Assessed Valuation:	\$62,990,975		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$63,966		

Blended Component Units

Number Submitted = 1

Library District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$151,944	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$117	\$119	\$73
Revenues During FY 23:	\$110,813	\$287,041	\$229,439
Expenditures During FY 23:	\$107,333	\$275,601	\$199,778
Per Capita Revenues:	\$85	\$84	\$58
Per Capita Expenditures:	\$83	\$76	\$56
Revenues over/under Expenditures:	\$3,480	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	144.81%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$155,424	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$120	\$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:	\$44,611	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Kenilworth Public Library District		
Unit Code:	016/052/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$337,000		
Equalized Assessed Valuation:	\$295,688,597		
Population:	2,423		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$173,809	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$72	\$119	\$73
Revenues During FY 23:	\$330,029	\$287,041	\$229,439
Expenditures During FY 23:	\$328,636	\$275,601	\$199,778
Per Capita Revenues:	\$136	\$84	\$58
Per Capita Expenditures:	\$136	\$76	\$56
Revenues over/under Expenditures:	\$1,393	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	53.31%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$175,201	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$72	\$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:	\$175,201	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Kewanee Public Library District		
Unit Code:	037/015/10	County:	Henry
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$881,932		
Equalized Assessed Valuation:	\$135,951,644		
Population:	13,746		
Employees:			
Full Time:	10		
Part Time:	9		
Salaries Paid:	\$480,873		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,545,775	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$185	\$15,056	\$106
Revenues During FY 23:	\$1,091,896	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,041,715	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$79	\$27,714	\$115
Per Capita Expenditures:	\$76	\$20,954	\$98
Revenues over/under Expenditures:	\$50,181	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	279.06%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,907,022	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$211	\$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:	\$1,478,314	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$1,428,708	\$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:	\$96,332	\$2,048,785	\$465,000
Per Capita Debt:	\$7	\$11,515	\$22
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	La Grange Public Library District		
Unit Code:	016/136/10	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,332,646		
Equalized Assessed Valuation:	\$770,383,704		
Population:	15,978		
Employees:			
Full Time:		18	
Part Time:		15	
Salaries Paid:		\$1,180,081	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,384,229	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$149	\$15,056	\$106
Revenues During FY 23:	\$3,545,399	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$3,180,450	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$222	\$27,714	\$115
Per Capita Expenditures:	\$199	\$20,954	\$98
Revenues over/under Expenditures:	\$364,949	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	86.44%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,749,178	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$172	\$21,609	\$111
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,973	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,119	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$2,538,914	\$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:	\$1,899,113	\$2,048,785	\$465,000
Per Capita Debt:	\$119	\$11,515	\$22
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	La Grange Park Public Library District		
Unit Code:	016/055/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,018,415		
Equalized Assessed Valuation:	\$404,081,517		
Population:	13,234		
Employees:			
Full Time:		11	
Part Time:		9	
Salaries Paid:		\$866,028	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,230,094	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$93	\$15,056	\$106
Revenues During FY 23:	\$2,152,607	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,855,066	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$163	\$27,714	\$115
Per Capita Expenditures:	\$140	\$20,954	\$98
Revenues over/under Expenditures:	\$297,541	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	82.35%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,527,635	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$115	\$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:	\$101,360	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$2,566,786	\$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:	\$3,655,000	\$2,048,785	\$465,000
Per Capita Debt:	\$276	\$11,515	\$22
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	La Harpe Carnegie Public Library District		
Unit Code:	034/008/10	County:	Hancock
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$85,883		
Equalized Assessed Valuation:	\$49,342,301		
Population:	1,792		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$39,037	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$283,777	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$158	\$119	\$73
Revenues During FY 23:	\$96,965	\$287,041	\$229,439
Expenditures During FY 23:	\$105,198	\$275,601	\$199,778
Per Capita Revenues:	\$54	\$84	\$58
Per Capita Expenditures:	\$59	\$76	\$56
Revenues over/under Expenditures:	(\$8,233)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	261.93%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$275,544	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$154	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,053	\$34,922	\$0
Total Unreserved Funds:	\$136,066	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	La Moille-Clarion Public Library District		
Unit Code:	006/005/10	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,500		
Equalized Assessed Valuation:	\$58,212,808		
Population:	1,642		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$44,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$165,861	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$101	\$119	\$73
Revenues During FY 23:	\$168,961	\$287,041	\$229,439
Expenditures During FY 23:	\$137,821	\$275,601	\$199,778
Per Capita Revenues:	\$103	\$84	\$58
Per Capita Expenditures:	\$84	\$76	\$56
Revenues over/under Expenditures:	\$31,140	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	142.94%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$197,001	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$120	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$197,001	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Ladd Public Library District		
Unit Code:	006/003/10	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$70,155		
Equalized Assessed Valuation:	\$27,763,298		
Population:	1,490		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$23,915		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$34,670	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$23	\$119	\$73
Revenues During FY 23:	\$59,474	\$287,041	\$229,439
Expenditures During FY 23:	\$64,803	\$275,601	\$199,778
Per Capita Revenues:	\$40	\$84	\$58
Per Capita Expenditures:	\$43	\$76	\$56
Revenues over/under Expenditures:	(\$5,329)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	45.28%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$29,341	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$20	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lake Villa Public Library District		
Unit Code:	049/034/10	County:	Lake
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,228,008		
Equalized Assessed Valuation:	\$1,045,114,735		
Population:	39,809		
Employees:			
Full Time:		18	
Part Time:		43	
Salaries Paid:		\$2,302,599	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,356,353	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$59	\$15,056	\$106
Revenues During FY 23:	\$4,863,641	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$3,995,441	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$122	\$27,714	\$115
Per Capita Expenditures:	\$100	\$20,954	\$98
Revenues over/under Expenditures:	\$868,200	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	59.30%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,369,301	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$60	\$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:	\$389,713	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$11,659,075	\$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:	\$5,449,248	\$2,048,785	\$465,000
Per Capita Debt:	\$137	\$11,515	\$22
General Obligation Debt over EAV:	0.52%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lawrence Public Library District
Unit Code:	051/030/10
County:	Lawrence
Fiscal Year End:	6/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$550,500
Equalized Assessed Valuation:	\$195,548,466
Population:	15,280
Employees:	
Full Time:	2
Part Time:	7
Salaries Paid:	\$137,231

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$545,674	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$36	\$119	\$73
Revenues During FY 23:	\$353,375	\$287,041	\$229,439
Expenditures During FY 23:	\$456,067	\$275,601	\$199,778
Per Capita Revenues:	\$23	\$84	\$58
Per Capita Expenditures:	\$30	\$76	\$56
Revenues over/under Expenditures:	(\$102,692)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	97.13%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$442,983	\$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:	\$442,984	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lemont Public Library District		
Unit Code:	016/054/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,982,328		
Equalized Assessed Valuation:	\$966,928,279		
Population:	23,182		
Employees:			
Full Time:		12	
Part Time:		21	
Salaries Paid:		\$980,514	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$633,534	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$27	\$15,056	\$106
Revenues During FY 23:	\$1,704,015	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,952,940	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$74	\$27,714	\$115
Per Capita Expenditures:	\$84	\$20,954	\$98
Revenues over/under Expenditures:	(\$248,925)	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	19.69%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$384,609	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$17	\$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:	\$250,759	\$864,237	\$360,054
Total Unrestricted Net Assets:	(\$82,200)	\$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:	\$1,585,000	\$2,048,785	\$465,000
Per Capita Debt:	\$68	\$11,515	\$22
General Obligation Debt over EAV:	0.16%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lena Public Library District
Unit Code:	089/010/10
County:	Stephenson
Fiscal Year End:	6/30/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$455,570
Equalized Assessed Valuation:	\$135,858,693
Population:	5,184
Employees:	
Full Time:	2
Part Time:	1
Salaries Paid:	\$85,980

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$225,905	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$44	\$119	\$73
Revenues During FY 23:	\$260,477	\$287,041	\$229,439
Expenditures During FY 23:	\$183,576	\$275,601	\$199,778
Per Capita Revenues:	\$50	\$84	\$58
Per Capita Expenditures:	\$35	\$76	\$56
Revenues over/under Expenditures:	\$76,901	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	164.95%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$302,806	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$58	\$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:	\$185,641	\$114,268	\$0
Total Unrestricted Net Assets:	\$117,165	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lewistown-Carnegie Public Library District		
Unit Code:	029/005/10	County:	Fulton
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$198,747		
Equalized Assessed Valuation:	\$75,919,172		
Population:	4,712		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$81,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$282,566	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$60	\$119	\$73
Revenues During FY 23:	\$212,368	\$287,041	\$229,439
Expenditures During FY 23:	\$198,747	\$275,601	\$199,778
Per Capita Revenues:	\$45	\$84	\$58
Per Capita Expenditures:	\$42	\$76	\$56
Revenues over/under Expenditures:	\$13,621	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	149.03%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$296,187	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$63	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,025	\$34,922	\$0
Total Unreserved Funds:	\$22,885	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lexington Public Library District		
Unit Code:	064/010/10	County:	McLean
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$275,750		
Equalized Assessed Valuation:	\$94,110,695		
Population:	3,100		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$111,904	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$301,617	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$97	\$119	\$73
Revenues During FY 23:	\$256,042	\$287,041	\$229,439
Expenditures During FY 23:	\$231,635	\$275,601	\$199,778
Per Capita Revenues:	\$83	\$84	\$58
Per Capita Expenditures:	\$75	\$76	\$56
Revenues over/under Expenditures:	\$24,407	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	140.75%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$326,024	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$105	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,465	\$34,922	\$0
Total Unreserved Funds:	\$271,469	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lillie M. Evans Public Library District		
Unit Code:	072/025/10	County:	Peoria
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$682,100		
Equalized Assessed Valuation:	\$114,548,600		
Population:	3,840		
Employees:			
Full Time:	6		
Part Time:	7		
Salaries Paid:	\$202,961		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$373,883	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$97	\$119	\$73
Revenues During FY 23:	\$503,759	\$287,041	\$229,439
Expenditures During FY 23:	\$470,746	\$275,601	\$199,778
Per Capita Revenues:	\$131	\$84	\$58
Per Capita Expenditures:	\$123	\$76	\$56
Revenues over/under Expenditures:	\$33,013	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	86.44%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$406,896	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$106	\$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:	\$143,211	\$114,268	\$0
Total Unrestricted Net Assets:	\$263,685	\$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:	\$601,475	\$75,566	\$0
Per Capita Debt:	\$157	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Limestone Township Public Library District
Unit Code:	046/040/10
County:	Kankakee
Fiscal Year End:	6/30/2023
Accounting Method:	Cash
Appropriation or Budget:	\$328,760
Equalized Assessed Valuation:	\$147,612,240
Population:	5,035
Employees:	
Full Time:	3
Part Time:	13
Salaries Paid:	\$154,446

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$50,396	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$10	\$119	\$73
Revenues During FY 23:	\$280,014	\$287,041	\$229,439
Expenditures During FY 23:	\$282,198	\$275,601	\$199,778
Per Capita Revenues:	\$56	\$84	\$58
Per Capita Expenditures:	\$56	\$76	\$56
Revenues over/under Expenditures:	(\$2,184)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	17.08%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$48,212	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$10	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$48,212	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lincoln Public Library District		
Unit Code:	054/020/10	County:	Logan
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$792,639		
Equalized Assessed Valuation:	\$169,469,798		
Population:	13,181		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$332,146		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$500,573	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$38	\$119	\$73
Revenues During FY 23:	\$847,543	\$287,041	\$229,439
Expenditures During FY 23:	\$705,304	\$275,601	\$199,778
Per Capita Revenues:	\$64	\$84	\$58
Per Capita Expenditures:	\$54	\$76	\$56
Revenues over/under Expenditures:	\$142,239	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	91.14%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$642,812	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$49	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$642,812	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lincolnwood Public Library District		
Unit Code:	016/056/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,198,542		
Equalized Assessed Valuation:	\$804,228,126		
Population:	13,463		
Employees:			
Full Time:		17	
Part Time:		11	
Salaries Paid:	\$1,170,663		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,456,232	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$182	\$15,056	\$106
Revenues During FY 23:	\$2,967,641	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$2,556,981	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$220	\$27,714	\$115
Per Capita Expenditures:	\$190	\$20,954	\$98
Revenues over/under Expenditures:	\$410,660	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	100.39%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,566,892	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$191	\$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:	\$288,379	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$3,270,850	\$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:	\$1,360,000	\$2,048,785	\$465,000
Per Capita Debt:	\$101	\$11,515	\$22
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lisle Public Library District		
Unit Code:	022/020/10	County:	Dupage
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,685,260		
Equalized Assessed Valuation:	\$1,336,109,673		
Population:	30,281		
Employees:			
Full Time:	28		
Part Time:	21		
Salaries Paid:	\$2,108,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,525,577	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$116	\$15,056	\$106
Revenues During FY 23:	\$4,349,341	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$3,986,538	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$144	\$27,714	\$115
Per Capita Expenditures:	\$132	\$20,954	\$98
Revenues over/under Expenditures:	\$362,803	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	69.94%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,788,380	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$92	\$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:	\$360,054	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$3,510,575	\$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:	\$960,000	\$2,048,785	\$465,000
Per Capita Debt:	\$32	\$11,515	\$22
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Litchfield Public Library District		
Unit Code:	068/025/10	County:	Montgomery
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$491,517		
Equalized Assessed Valuation:	\$170,921,786		
Population:	8,627		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$117,332		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$598,212	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$69	\$119	\$73
Revenues During FY 23:	\$490,766	\$287,041	\$229,439
Expenditures During FY 23:	\$482,308	\$275,601	\$199,778
Per Capita Revenues:	\$57	\$84	\$58
Per Capita Expenditures:	\$56	\$76	\$56
Revenues over/under Expenditures:	\$8,458	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	125.78%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$606,670	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$70	\$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:	\$1,084,379	\$75,566	\$0
Per Capita Debt:	\$126	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lostant Public Library District		
Unit Code:	050/010/10	County:	Lasalle
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,000		
Equalized Assessed Valuation:	\$36,643,837		
Population:	912		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$13,717		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$25,534	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$28	\$119	\$73
Revenues During FY 23:	\$34,852	\$287,041	\$229,439
Expenditures During FY 23:	\$36,863	\$275,601	\$199,778
Per Capita Revenues:	\$38	\$84	\$58
Per Capita Expenditures:	\$40	\$76	\$56
Revenues over/under Expenditures:	(\$2,011)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	63.81%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$23,523	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$26	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$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

Unit Name:	Lovington Public Library District		
Unit Code:	070/040/10	County:	Moultrie
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$97,120		
Equalized Assessed Valuation:	\$52,066,917		
Population:	1,843		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$47,635		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$244,756	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$133	\$119	\$73
Revenues During FY 23:	\$97,054	\$287,041	\$229,439
Expenditures During FY 23:	\$106,526	\$275,601	\$199,778
Per Capita Revenues:	\$53	\$84	\$58
Per Capita Expenditures:	\$58	\$76	\$56
Revenues over/under Expenditures:	(\$9,472)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	220.87%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$235,284	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$128	\$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:	\$33,152	\$114,268	\$0
Total Unrestricted Net Assets:	\$202,132	\$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:	\$0	\$75,566	\$0
Per Capita Debt:	\$0	\$18	\$0
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 23:	\$0	\$0	\$0
Expenditures During FY 23:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0