

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:	Mackinaw Public Library District		
Unit Code:	090/030/10	County:	Tazewell
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$319,356		
Equalized Assessed Valuation:	\$104,933,382		
Population:	4,530		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$93,923		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$494,300	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$109	\$119	\$73
Revenues During FY 23:	\$224,899	\$287,041	\$229,439
Expenditures During FY 23:	\$234,485	\$275,601	\$199,778
Per Capita Revenues:	\$50	\$84	\$58
Per Capita Expenditures:	\$52	\$76	\$56
Revenues over/under Expenditures:	(\$9,586)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	206.71%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$484,714	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$107	\$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:	\$232,183	\$114,268	\$0
Total Unrestricted Net Assets:	\$252,531	\$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:	Macomb Public Public Library District		
Unit Code:	062/040/10	County:	McDonough
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$886,374		
Equalized Assessed Valuation:	\$177,843,409		
Population:	15,051		
Employees:			
	Full Time:	4	
	Part Time:	4	
	Salaries Paid:	\$254,255	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,741,474	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$116	\$119	\$73
Revenues During FY 23:	\$641,286	\$287,041	\$229,439
Expenditures During FY 23:	\$627,836	\$275,601	\$199,778
Per Capita Revenues:	\$43	\$84	\$58
Per Capita Expenditures:	\$42	\$76	\$56
Revenues over/under Expenditures:	\$13,450	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	279.52%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,754,924	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$117	\$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:	\$606,916	\$114,268	\$0
Total Unrestricted Net Assets:	\$1,148,006	\$194,519	\$16,903

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 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:	Mahomet Public Library District		
Unit Code:	010/015/10	County:	Champaign
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,437,550		
Equalized Assessed Valuation:	\$355,771,036		
Population:	13,697		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$375,074		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,912,124	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$140	\$15,056	\$106
Revenues During FY 23:	\$931,915	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$823,372	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$68	\$27,714	\$115
Per Capita Expenditures:	\$60	\$20,954	\$98
Revenues over/under Expenditures:	\$108,543	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	245.41%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,020,667	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$148	\$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:	\$991,989	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$1,589,772	\$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:	\$1,601,575	\$2,048,785	\$465,000
Per Capita Debt:	\$117	\$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:	Manhattan Public Library District		
Unit Code:	099/027/10	County:	Will
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,297,373		
Equalized Assessed Valuation:	\$656,727,764		
Population:	7,776		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$568,239		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,736,785	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$223	\$15,056	\$106
Revenues During FY 23:	\$1,321,177	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,197,497	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$170	\$27,714	\$115
Per Capita Expenditures:	\$154	\$20,954	\$98
Revenues over/under Expenditures:	\$123,680	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	155.36%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,860,465	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$239	\$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:	\$17,435	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$1,843,030	\$3,911,962	\$2,538,914

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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:	\$580,000	\$2,048,785	\$465,000
Per Capita Debt:	\$75	\$11,515	\$22
General Obligation Debt over EAV:	0.09%	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

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manito Public Library District		
Unit Code:	060/035/10	County:	Mason
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$426,950		
Equalized Assessed Valuation:	\$116,685,030		
Population:	14,667		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$107,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$662,831	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$45	\$119	\$73
Revenues During FY 23:	\$248,065	\$287,041	\$229,439
Expenditures During FY 23:	\$202,536	\$275,601	\$199,778
Per Capita Revenues:	\$17	\$84	\$58
Per Capita Expenditures:	\$14	\$76	\$56
Revenues over/under Expenditures:	\$45,529	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	349.75%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$708,360	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$48	\$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:	\$335,923	\$114,268	\$0
Total Unrestricted Net Assets:	\$372,437	\$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:	\$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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Manteno Public Library District		
Unit Code:	046/010/10	County:	Kankakee
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,014,500		
Equalized Assessed Valuation:	\$335,640,438		
Population:	12,432		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$282,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$416,727	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$34	\$119	\$73
Revenues During FY 23:	\$634,050	\$287,041	\$229,439
Expenditures During FY 23:	\$661,087	\$275,601	\$199,778
Per Capita Revenues:	\$51	\$84	\$58
Per Capita Expenditures:	\$53	\$76	\$56
Revenues over/under Expenditures:	(\$27,037)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	56.79%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$375,439	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$30	\$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:	\$375,439	\$194,519	\$16,903

FISCAL YEAR 2023



SUSANA A. MENDOZA
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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:	\$292,801	\$75,566	\$0
Per Capita Debt:	\$24	\$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



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marengo-Union Public Library District		
Unit Code:	063/028/10	County:	Mchenry
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$723,242		
Equalized Assessed Valuation:	\$435,813,464		
Population:	13,628		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$309,132		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$967,207	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$71	\$119	\$73
Revenues During FY 23:	\$794,396	\$287,041	\$229,439
Expenditures During FY 23:	\$670,004	\$275,601	\$199,778
Per Capita Revenues:	\$58	\$84	\$58
Per Capita Expenditures:	\$49	\$76	\$56
Revenues over/under Expenditures:	\$124,392	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	162.92%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,091,599	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$80	\$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:	\$19,113	\$114,268	\$0
Total Unrestricted Net Assets:	\$969,123	\$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:	Maroa Public Library District		
Unit Code:	055/040/10	County:	Macon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$360,718		
Equalized Assessed Valuation:	\$82,596,090		
Population:	2,869		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$99,755		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$377,357	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$132	\$119	\$73
Revenues During FY 23:	\$307,164	\$287,041	\$229,439
Expenditures During FY 23:	\$282,374	\$275,601	\$199,778
Per Capita Revenues:	\$107	\$84	\$58
Per Capita Expenditures:	\$98	\$76	\$56
Revenues over/under Expenditures:	\$24,790	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	142.42%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$402,147	\$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:	\$108,741	\$114,268	\$0
Total Unrestricted Net Assets:	\$293,406	\$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

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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: Marrowbone Public Library District

Unit Code: 070/010/10 **County:** Moultrie

Fiscal Year End: 6/30/2023

Accounting Method: Cash With Assets

Appropriation or Budget: \$224,400

Equalized Assessed Valuation: \$56,615,213

Population: 2,261

Employees:

Full Time: 3

Part Time: 1

Salaries Paid: \$94,724

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$263,800	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$117	\$119	\$73
Revenues During FY 23:	\$192,162	\$287,041	\$229,439
Expenditures During FY 23:	\$164,888	\$275,601	\$199,778
Per Capita Revenues:	\$85	\$84	\$58
Per Capita Expenditures:	\$73	\$76	\$56
Revenues over/under Expenditures:	\$27,274	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	176.53%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$291,074	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$129	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$291,074	\$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:	\$5,561	\$75,566	\$0
Per Capita Debt:	\$2	\$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:	Marshall Area Public Library District														
Unit Code:	012/050/10	County:	Clark												
Fiscal Year End:	6/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$208,450														
Equalized Assessed Valuation:	\$97,515,275														
Population:	4,675														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
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:	\$7,670	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$2	\$119	\$73
Revenues During FY 23:	\$143,939	\$287,041	\$229,439
Expenditures During FY 23:	\$137,904	\$275,601	\$199,778
Per Capita Revenues:	\$31	\$84	\$58
Per Capita Expenditures:	\$29	\$76	\$56
Revenues over/under Expenditures:	\$6,035	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	9.94%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$13,705	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$3	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$13,705	\$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:	Martinsville Public Library District		
Unit Code:	012/010/10	County:	Clark
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,392		
Equalized Assessed Valuation:	\$50,463,204		
Population:	2,260		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$38,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$66,518	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$29	\$119	\$73
Revenues During FY 23:	\$98,111	\$287,041	\$229,439
Expenditures During FY 23:	\$87,949	\$275,601	\$199,778
Per Capita Revenues:	\$43	\$84	\$58
Per Capita Expenditures:	\$39	\$76	\$56
Revenues over/under Expenditures:	\$10,162	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	87.19%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$76,680	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$34	\$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:	Maryville Community Public Library District		
Unit Code:	057/035/10	County:	Madison
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$584,900		
Equalized Assessed Valuation:	\$311,535,483		
Population:	10,231		
Employees:			
Full Time:		4	
Part Time:		5	
Salaries Paid:	\$207,276		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,483,133	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$145	\$119	\$73
Revenues During FY 23:	\$603,278	\$287,041	\$229,439
Expenditures During FY 23:	\$1,128,079	\$275,601	\$199,778
Per Capita Revenues:	\$59	\$84	\$58
Per Capita Expenditures:	\$110	\$76	\$56
Revenues over/under Expenditures:	(\$524,801)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	84.95%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$958,332	\$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:	\$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:	\$132,137	\$114,268	\$0
Total Unrestricted Net Assets:	\$782,737	\$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:	Mason City Public Library District		
Unit Code:	060/010/10	County:	Mason
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$247,793		
Equalized Assessed Valuation:	\$97,297,079		
Population:	3,077		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$101,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$44,260	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$14	\$119	\$73
Revenues During FY 23:	\$247,793	\$287,041	\$229,439
Expenditures During FY 23:	\$245,330	\$275,601	\$199,778
Per Capita Revenues:	\$81	\$84	\$58
Per Capita Expenditures:	\$80	\$76	\$56
Revenues over/under Expenditures:	\$2,463	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	19.04%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$46,723	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$15	\$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:	\$46,721	\$114,268	\$0
Total Unrestricted Net Assets:	\$1	\$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:	Matteson Area Public Library District		
Unit Code:	016/166/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,024,108		
Equalized Assessed Valuation:	\$478,767,816		
Population:	19,073		
Employees:			
Full Time:	19		
Part Time:	33		
Salaries Paid:	\$1,355,690		

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:	\$1,571,543	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$82	\$15,056	\$106
Revenues During FY 23:	\$3,086,503	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$2,431,359	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$162	\$27,714	\$115
Per Capita Expenditures:	\$127	\$20,954	\$98
Revenues over/under Expenditures:	\$655,144	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	91.58%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,226,687	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$117	\$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:	\$555,903	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$3,667,550	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Maywood Public Library District
Unit Code:	016/039/10
County:	Cook
Fiscal Year End:	6/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,279,800
Equalized Assessed Valuation:	\$253,177,881
Population:	23,568
Employees:	
Full Time:	5
Part Time:	16
Salaries Paid:	\$458,188

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,048,481	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$44	\$15,056	\$106
Revenues During FY 23:	\$1,649,592	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,140,557	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$70	\$27,714	\$115
Per Capita Expenditures:	\$48	\$20,954	\$98
Revenues over/under Expenditures:	\$509,035	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	136.56%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,557,516	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$66	\$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:	\$1,110,227	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$1,463,461	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Mc Cook Public Library District		
Unit Code:	016/057/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$600,000		
Equalized Assessed Valuation:	\$107,192,375		
Population:	249		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$179,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$779,903	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$3,132	\$119	\$73
Revenues During FY 23:	\$660,966	\$287,041	\$229,439
Expenditures During FY 23:	\$410,862	\$275,601	\$199,778
Per Capita Revenues:	\$2,654	\$84	\$58
Per Capita Expenditures:	\$1,650	\$76	\$56
Revenues over/under Expenditures:	\$250,104	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	250.69%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,030,007	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$4,137	\$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:	\$100,037	\$114,268	\$0
Total Unrestricted Net Assets:	\$929,970	\$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:	Mc Henry Public Library District		
Unit Code:	063/029/10	County:	Mchenry
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,984,300		
Equalized Assessed Valuation:	\$1,297,517,985		
Population:	41,852		
Employees:			
Full Time:	19		
Part Time:	12		
Salaries Paid:	\$1,213,218		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,983,986	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$47	\$15,056	\$106
Revenues During FY 23:	\$3,612,163	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$2,748,103	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$86	\$27,714	\$115
Per Capita Expenditures:	\$66	\$20,954	\$98
Revenues over/under Expenditures:	\$864,060	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	102.50%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,816,752	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$67	\$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:	\$0	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$2,575,935	\$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:	\$1,381,929	\$2,048,785	\$465,000
Per Capita Debt:	\$33	\$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:	M-C River Valley Public Library District		
Unit Code:	069/010/10	County:	Morgan
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,001		
Equalized Assessed Valuation:	\$28,352,132		
Population:	1,370		
Employees:			
	Full Time:	2	
	Part Time:	1	
	Salaries Paid:	\$48,679	

Blended Component Units
Number Submitted = 1 M-C River Valley Pubic Library District

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$147,310	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$108	\$119	\$73
Revenues During FY 23:	\$153,876	\$287,041	\$229,439
Expenditures During FY 23:	\$122,326	\$275,601	\$199,778
Per Capita Revenues:	\$112	\$84	\$58
Per Capita Expenditures:	\$89	\$76	\$56
Revenues over/under Expenditures:	\$31,550	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	146.22%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$178,860	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$131	\$134	\$80
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,104	\$114,268	\$0
Total Unrestricted Net Assets:	\$101,034	\$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:	Messenger Public Library District		
Unit Code:	045/055/10	County:	Kane
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,242,000		
Equalized Assessed Valuation:	\$653,997,524		
Population:	18,261		
Employees:			
Full Time:		10	
Part Time:		14	
Salaries Paid:		\$906,557	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,048,126	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$112	\$15,056	\$106
Revenues During FY 23:	\$2,173,008	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,882,096	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$119	\$27,714	\$115
Per Capita Expenditures:	\$103	\$20,954	\$98
Revenues over/under Expenditures:	\$290,912	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	124.28%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,339,038	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$128	\$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:	\$80,603	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$1,803,575	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Milan-Blackhawk Public Library District		
Unit Code:	081/008/10	County:	Rock Island
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$313,688		
Equalized Assessed Valuation:	\$250,154,465		
Population:	9,820		
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:	\$181,821	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$19	\$119	\$73
Revenues During FY 23:	\$244,448	\$287,041	\$229,439
Expenditures During FY 23:	\$283,218	\$275,601	\$199,778
Per Capita Revenues:	\$25	\$84	\$58
Per Capita Expenditures:	\$29	\$76	\$56
Revenues over/under Expenditures:	(\$38,770)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	50.51%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$143,051	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$15	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$143,051	\$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:	Milford Public Library District		
Unit Code:	038/010/10	County:	Iroquois
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,540		
Equalized Assessed Valuation:	\$64,100,953		
Population:	2,452		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$36,784		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$165,027	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$67	\$119	\$73
Revenues During FY 23:	\$106,082	\$287,041	\$229,439
Expenditures During FY 23:	\$153,326	\$275,601	\$199,778
Per Capita Revenues:	\$43	\$84	\$58
Per Capita Expenditures:	\$63	\$76	\$56
Revenues over/under Expenditures:	(\$47,244)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	76.82%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$117,783	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$48	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$117,783	\$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:	Milledgeville Public Library District		
Unit Code:	008/025/10	County:	Carroll
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$64,367		
Equalized Assessed Valuation:	\$34,695,703		
Population:	1,324		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$25,635		

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:	\$66,583	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$50	\$119	\$73
Revenues During FY 23:	\$83,081	\$287,041	\$229,439
Expenditures During FY 23:	\$75,350	\$275,601	\$199,778
Per Capita Revenues:	\$63	\$84	\$58
Per Capita Expenditures:	\$57	\$76	\$56
Revenues over/under Expenditures:	\$7,731	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	98.63%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$74,314	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$56	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$52,006	\$34,922	\$0
Total Unreserved Funds:	\$261,691	\$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:	Millstadt Public Library District		
Unit Code:	088/035/10	County:	St. Clair
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$139,938		
Equalized Assessed Valuation:	\$100,098,463		
Population:	4,028		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$78,822		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$460,243	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$114	\$119	\$73
Revenues During FY 23:	\$214,902	\$287,041	\$229,439
Expenditures During FY 23:	\$180,112	\$275,601	\$199,778
Per Capita Revenues:	\$53	\$84	\$58
Per Capita Expenditures:	\$45	\$76	\$56
Revenues over/under Expenditures:	\$34,790	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	274.85%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$495,033	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$123	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$495,033	\$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:	Mineral Gold Public Library District		
Unit Code:	006/010/10	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$130,200		
Equalized Assessed Valuation:	\$613,597		
Population:	794		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$26,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$142,439	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$179	\$119	\$73
Revenues During FY 23:	\$82,735	\$287,041	\$229,439
Expenditures During FY 23:	\$77,696	\$275,601	\$199,778
Per Capita Revenues:	\$104	\$84	\$58
Per Capita Expenditures:	\$98	\$76	\$56
Revenues over/under Expenditures:	\$5,039	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	189.81%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$147,478	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$186	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$114,865	\$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:	Mississippi Valley Public Library District		
Unit Code:	057/004/10	County:	Madison
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,582,750		
Equalized Assessed Valuation:	\$619,839,197		
Population:	33,081		
Employees:			
Full Time:			11
Part Time:			10
Salaries Paid:			\$622,444

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$945,696	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$29	\$15,056	\$106
Revenues During FY 23:	\$1,360,640	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,271,163	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$41	\$27,714	\$115
Per Capita Expenditures:	\$38	\$20,954	\$98
Revenues over/under Expenditures:	\$89,477	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	81.44%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,035,173	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$31	\$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:	\$0	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$968,987	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Mokena Public Library District		
Unit Code:	099/030/10	County:	Will
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,865,500		
Equalized Assessed Valuation:	\$887,207,318		
Population:	19,940		
Employees:			
Full Time:	11		
Part Time:	19		
Salaries Paid:	\$1,133,818		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,071,468	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$54	\$15,056	\$106
Revenues During FY 23:	\$2,981,108	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$2,271,909	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$150	\$27,714	\$115
Per Capita Expenditures:	\$114	\$20,954	\$98
Revenues over/under Expenditures:	\$709,199	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	56.37%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,280,667	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$64	\$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:	\$258,215	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$3,263,083	\$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:	\$942,701	\$2,048,785	\$465,000
Per Capita Debt:	\$47	\$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:	Moore Memorial Public Library District		
Unit Code:	081/015/10	County:	Rock Island
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$35,169		
Equalized Assessed Valuation:	\$14,416,806		
Population:	633		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$13,241		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$374	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$1	\$119	\$73
Revenues During FY 23:	\$40,470	\$287,041	\$229,439
Expenditures During FY 23:	\$35,169	\$275,601	\$199,778
Per Capita Revenues:	\$64	\$84	\$58
Per Capita Expenditures:	\$56	\$76	\$56
Revenues over/under Expenditures:	\$5,301	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	16.14%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$5,675	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$9	\$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:	Morris Area Public Library District		
Unit Code:	032/020/10	County:	Grundy
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,551,000		
Equalized Assessed Valuation:	\$694,941,903		
Population:	18,501		
Employees:			
Full Time:	5		
Part Time:	18		
Salaries Paid:	\$479,309		

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:	\$2,508,740	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$136	\$15,056	\$106
Revenues During FY 23:	\$1,829,742	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,149,110	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$99	\$27,714	\$115
Per Capita Expenditures:	\$62	\$20,954	\$98
Revenues over/under Expenditures:	\$680,632	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	277.55%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$3,189,372	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$172	\$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:	\$401,368	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$3,005,694	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Morrison-Mary Wiley Public Library District		
Unit Code:	072/030/10	County:	Peoria
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$179,050		
Equalized Assessed Valuation:	\$1		
Population:	2,598		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$67,189		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$784,912	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$302	\$119	\$73
Revenues During FY 23:	\$209,299	\$287,041	\$229,439
Expenditures During FY 23:	\$167,196	\$275,601	\$199,778
Per Capita Revenues:	\$81	\$84	\$58
Per Capita Expenditures:	\$64	\$76	\$56
Revenues over/under Expenditures:	\$42,103	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	494.64%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$827,015	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$318	\$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:	\$259,598	\$114,268	\$0
Total Unrestricted Net Assets:	\$318,975	\$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:	Morton Public Library District		
Unit Code:	090/035/10	County:	Tazewell
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,438,411		
Equalized Assessed Valuation:	\$535,509,534		
Population:	17,117		
Employees:			
Full Time:		10	
Part Time:		16	
Salaries Paid:		\$497,804	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,649,777	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$96	\$15,056	\$106
Revenues During FY 23:	\$1,249,694	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,117,762	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$73	\$27,714	\$115
Per Capita Expenditures:	\$65	\$20,954	\$98
Revenues over/under Expenditures:	\$131,932	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	159.40%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,781,709	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$104	\$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:	\$322,913	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$1,234,457	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Mount Prospect Public Library District		
Unit Code:	016/146/10	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,479,126		
Equalized Assessed Valuation:	\$2,171,527,212		
Population:	56,852		
Employees:			
Full Time:	73		
Part Time:	64		
Salaries Paid:	\$5,559,185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$8,036,635	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$141	\$15,056	\$106
Revenues During FY 23:	\$11,290,041	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$9,447,494	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$199	\$27,714	\$115
Per Capita Expenditures:	\$166	\$20,954	\$98
Revenues over/under Expenditures:	\$1,842,547	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	88.69%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$8,379,182	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$147	\$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:	\$9,577,357	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$5,351,321	\$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:	\$2,915,249	\$2,048,785	\$465,000
Per Capita Debt:	\$51	\$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:	Moyer Public Library District		
Unit Code:	027/020/10	County:	Ford
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$248,900		
Equalized Assessed Valuation:	\$165,131,919		
Population:	5,402		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$134,355		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,779,690	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$329	\$119	\$73
Revenues During FY 23:	\$306,948	\$287,041	\$229,439
Expenditures During FY 23:	\$274,331	\$275,601	\$199,778
Per Capita Revenues:	\$57	\$84	\$58
Per Capita Expenditures:	\$51	\$76	\$56
Revenues over/under Expenditures:	\$32,617	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	660.63%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,812,307	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$335	\$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:	\$34,880	\$114,268	\$0
Total Unrestricted Net Assets:	\$737,112	\$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:	Mt. Hope-Funks Grove Public Library District		
Unit Code:	064/060/10	County:	McLean
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$315,420		
Equalized Assessed Valuation:	\$650,000		
Population:	1,252		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$33,253	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$480,912	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$384	\$119	\$73
Revenues During FY 23:	\$163,827	\$287,041	\$229,439
Expenditures During FY 23:	\$96,226	\$275,601	\$199,778
Per Capita Revenues:	\$131	\$84	\$58
Per Capita Expenditures:	\$77	\$76	\$56
Revenues over/under Expenditures:	\$67,601	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	570.03%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$548,513	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$438	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$548,514	\$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:	Mt. Pulaski Public Library District		
Unit Code:	054/010/10	County:	Logan
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,141		
Equalized Assessed Valuation:	\$117,965,391		
Population:	2,860		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$97,726		

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:	\$314,363	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$110	\$119	\$73
Revenues During FY 23:	\$223,878	\$287,041	\$229,439
Expenditures During FY 23:	\$204,124	\$275,601	\$199,778
Per Capita Revenues:	\$78	\$84	\$58
Per Capita Expenditures:	\$71	\$76	\$56
Revenues over/under Expenditures:	\$19,754	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	163.68%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$334,117	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$117	\$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:	\$133,510	\$114,268	\$0
Total Unrestricted Net Assets:	\$200,607	\$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:	Mt. Zion Public Library District		
Unit Code:	055/050/10	County:	Macon
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$786,343		
Equalized Assessed Valuation:	\$292,061,888		
Population:	11,722		
Employees:			
Full Time:		4	
Part Time:		9	
Salaries Paid:	\$282,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$870,109	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$74	\$119	\$73
Revenues During FY 23:	\$646,532	\$287,041	\$229,439
Expenditures During FY 23:	\$583,690	\$275,601	\$199,778
Per Capita Revenues:	\$55	\$84	\$58
Per Capita Expenditures:	\$50	\$76	\$56
Revenues over/under Expenditures:	\$62,842	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	159.84%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$932,951	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$80	\$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:	\$758,769	\$114,268	\$0
Total Unrestricted Net Assets:	\$174,182	\$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:	Nancy L. Mc Conathy Public Library District		
Unit Code:	016/077/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$408,000		
Equalized Assessed Valuation:	\$64,805,925		
Population:	9,345		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$146,986		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$90,487	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$10	\$119	\$73
Revenues During FY 23:	\$375,365	\$287,041	\$229,439
Expenditures During FY 23:	\$391,693	\$275,601	\$199,778
Per Capita Revenues:	\$40	\$84	\$58
Per Capita Expenditures:	\$42	\$76	\$56
Revenues over/under Expenditures:	(\$16,328)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	18.93%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$74,159	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$8	\$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:	\$104,975	\$114,268	\$0
Total Unrestricted Net Assets:	(\$21,919)	\$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:	\$456,955	\$75,566	\$0
Per Capita Debt:	\$49	\$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:	Neoga Public Library District		
Unit Code:	018/010/10	County:	Cumberland
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$382,672		
Equalized Assessed Valuation:	\$64,693,882		
Population:	2,938		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$40,973	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$252,398	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$86	\$119	\$73
Revenues During FY 23:	\$98,142	\$287,041	\$229,439
Expenditures During FY 23:	\$89,504	\$275,601	\$199,778
Per Capita Revenues:	\$33	\$84	\$58
Per Capita Expenditures:	\$30	\$76	\$56
Revenues over/under Expenditures:	\$8,638	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	291.65%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$261,036	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$89	\$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:	\$13,113	\$114,268	\$0
Total Unrestricted Net Assets:	\$247,926	\$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:	New Athens Public Library District		
Unit Code:	088/005/10	County:	St. Clair
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$258,500		
Equalized Assessed Valuation:	\$79,545,055		
Population:	3,983		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$72,517		

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:	\$645,733	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$162	\$119	\$73
Revenues During FY 23:	\$212,785	\$287,041	\$229,439
Expenditures During FY 23:	\$140,604	\$275,601	\$199,778
Per Capita Revenues:	\$53	\$84	\$58
Per Capita Expenditures:	\$35	\$76	\$56
Revenues over/under Expenditures:	\$72,181	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	510.59%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$717,914	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$180	\$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:	\$61,981	\$114,268	\$0
Total Unrestricted Net Assets:	\$655,933	\$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:	New Lenox Public Library District		
Unit Code:	099/035/10	County:	Will
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,112,600		
Equalized Assessed Valuation:	\$1,635,896,667		
Population:	40,094		
Employees:			
Full Time:	21		
Part Time:	19		
Salaries Paid:	\$1,383,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,349,464	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$84	\$15,056	\$106
Revenues During FY 23:	\$3,765,734	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$4,036,779	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$94	\$27,714	\$115
Per Capita Expenditures:	\$101	\$20,954	\$98
Revenues over/under Expenditures:	(\$271,045)	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	76.26%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$3,078,419	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$77	\$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:	\$654,963	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$2,040,887	\$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:	\$1,428,029	\$2,048,785	\$465,000
Per Capita Debt:	\$36	\$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:	New Windsor Public Library District		
Unit Code:	066/015/10	County:	Mercer
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,300		
Equalized Assessed Valuation:	\$26,110,522		
Population:	1,219		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$32,460	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$52,606	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$43	\$119	\$73
Revenues During FY 23:	\$51,546	\$287,041	\$229,439
Expenditures During FY 23:	\$48,233	\$275,601	\$199,778
Per Capita Revenues:	\$42	\$84	\$58
Per Capita Expenditures:	\$40	\$76	\$56
Revenues over/under Expenditures:	\$3,313	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	115.73%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$55,818	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$46	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$55,818	\$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:	Newman Regional Public Library District		
Unit Code:	021/025/10	County:	Douglas
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$133,632		
Equalized Assessed Valuation:	\$67,560,130		
Population:	1,107		
Employees:			
Full Time:		1	
Part Time:		1	
Salaries Paid:	\$23,292		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$78,979	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$71	\$119	\$73
Revenues During FY 23:	\$139,340	\$287,041	\$229,439
Expenditures During FY 23:	\$123,014	\$275,601	\$199,778
Per Capita Revenues:	\$126	\$84	\$58
Per Capita Expenditures:	\$111	\$76	\$56
Revenues over/under Expenditures:	\$16,326	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	77.47%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$95,305	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$86	\$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:	\$51,186	\$114,268	\$0
Total Unrestricted Net Assets:	\$53,543	\$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:	Newton Public Library District		
Unit Code:	040/010/10	County:	Jasper
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$448,275		
Equalized Assessed Valuation:	\$101,442,137		
Population:	2,651		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$100,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$443,977	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$167	\$119	\$73
Revenues During FY 23:	\$305,900	\$287,041	\$229,439
Expenditures During FY 23:	\$242,696	\$275,601	\$199,778
Per Capita Revenues:	\$115	\$84	\$58
Per Capita Expenditures:	\$92	\$76	\$56
Revenues over/under Expenditures:	\$63,204	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	208.98%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$507,181	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$191	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,108	\$34,922	\$0
Total Unreserved Funds:	\$496,073	\$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:	Niles Public Library District		
Unit Code:	016/060/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,480,055		
Equalized Assessed Valuation:	\$2,105,768,925		
Population:	59,181		
Employees:			
Full Time:		36	
Part Time:		44	
Salaries Paid:		\$2,659,482	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$9,639,615	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$163	\$15,056	\$106
Revenues During FY 23:	\$6,342,028	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$5,083,255	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$107	\$27,714	\$115
Per Capita Expenditures:	\$86	\$20,954	\$98
Revenues over/under Expenditures:	\$1,258,773	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	214.40%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$10,898,388	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$184	\$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:	\$534,625	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$14,302,170	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	Nippersink Public Library District		
Unit Code:	063/040/10	County:	Mchenry
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,019,000		
Equalized Assessed Valuation:	\$416,787,223		
Population:	11,083		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$347,811		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$877,897	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$79	\$119	\$73
Revenues During FY 23:	\$793,669	\$287,041	\$229,439
Expenditures During FY 23:	\$725,236	\$275,601	\$199,778
Per Capita Revenues:	\$72	\$84	\$58
Per Capita Expenditures:	\$65	\$76	\$56
Revenues over/under Expenditures:	\$68,433	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	61.97%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$449,430	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$41	\$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:	\$47,195	\$114,268	\$0
Total Unrestricted Net Assets:	\$865,994	\$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:	Norris City Memorial Public Library District		
Unit Code:	097/010/10	County:	White
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,210		
Equalized Assessed Valuation:	\$3,950,000		
Population:	5,600		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$69,512		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$802,645	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$143	\$119	\$73
Revenues During FY 23:	\$141,843	\$287,041	\$229,439
Expenditures During FY 23:	\$133,444	\$275,601	\$199,778
Per Capita Revenues:	\$25	\$84	\$58
Per Capita Expenditures:	\$24	\$76	\$56
Revenues over/under Expenditures:	\$8,399	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	607.78%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$811,044	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$145	\$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:	\$437,162	\$114,268	\$0
Total Unrestricted Net Assets:	\$373,882	\$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:	\$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:	North Pike Public Library District		
Unit Code:	075/005/10	County:	Pike
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$258,500		
Equalized Assessed Valuation:	\$55,023,320		
Population:	1,906		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$47,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$363,688	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$191	\$119	\$73
Revenues During FY 23:	\$139,563	\$287,041	\$229,439
Expenditures During FY 23:	\$104,433	\$275,601	\$199,778
Per Capita Revenues:	\$73	\$84	\$58
Per Capita Expenditures:	\$55	\$76	\$56
Revenues over/under Expenditures:	\$35,130	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	381.89%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$398,818	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$209	\$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:	\$205,542	\$114,268	\$0
Total Unrestricted Net Assets:	\$193,276	\$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:	North Riverside Public Library District		
Unit Code:	016/063/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,329,409		
Equalized Assessed Valuation:	\$257,600,963		
Population:	7,426		
Employees:			
Full Time:	5		
Part Time:	16		
Salaries Paid:	\$558,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,273,834	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$172	\$15,056	\$106
Revenues During FY 23:	\$1,250,797	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$1,279,867	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$168	\$27,714	\$115
Per Capita Expenditures:	\$172	\$20,954	\$98
Revenues over/under Expenditures:	(\$29,070)	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	97.26%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$1,244,764	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$168	\$21,609	\$111

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$871,616	\$6,973	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$0	\$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:	\$0	\$2,048,785	\$465,000
Per Capita Debt:	\$0	\$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:	North Suburban Public Library District		
Unit Code:	101/010/10	County:	Winnebago
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,572,400		
Equalized Assessed Valuation:	\$1,533,945.634		
Population:	69,307		
Employees:			
Full Time:	23		
Part Time:	29		
Salaries Paid:	\$1,541,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$4,522,384	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$65	\$15,056	\$106
Revenues During FY 23:	\$4,749,026	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$4,487,389	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$69	\$27,714	\$115
Per Capita Expenditures:	\$65	\$20,954	\$98
Revenues over/under Expenditures:	\$261,637	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	106.61%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$4,784,021	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$69	\$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:	\$323,923	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$4,460,098	\$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:	\$1,555,000	\$2,048,785	\$465,000
Per Capita Debt:	\$22	\$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:	Northlake Public Library District		
Unit Code:	016/065/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,278,720		
Equalized Assessed Valuation:	\$753,839,537		
Population:	12,401		
Employees:			
Full Time:		13	
Part Time:		16	
Salaries Paid:		\$1,049,098	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$2,298,070	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$185	\$15,056	\$106
Revenues During FY 23:	\$2,514,850	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$2,110,026	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$203	\$27,714	\$115
Per Capita Expenditures:	\$170	\$20,954	\$98
Revenues over/under Expenditures:	\$404,824	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	128.10%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$2,702,894	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$218	\$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:	\$806,748	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$2,541,710	\$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:	\$1,439,461	\$2,048,785	\$465,000
Per Capita Debt:	\$116	\$11,515	\$22
General Obligation Debt over EAV:	0.19%	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:	Oakwood Public Library District		
Unit Code:	092/009/10	County:	Vermilion
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$177,800		
Equalized Assessed Valuation:	\$104,676,629		
Population:	5,572		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$81,636		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$664,607	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$119	\$119	\$73
Revenues During FY 23:	\$243,433	\$287,041	\$229,439
Expenditures During FY 23:	\$155,764	\$275,601	\$199,778
Per Capita Revenues:	\$44	\$84	\$58
Per Capita Expenditures:	\$28	\$76	\$56
Revenues over/under Expenditures:	\$87,669	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	482.96%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$752,276	\$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:	\$575,921	\$114,268	\$0
Total Unrestricted Net Assets:	\$176,355	\$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:	Odell Public Library District		
Unit Code:	053/060/10	County:	Livingston
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$131,657		
Equalized Assessed Valuation:	\$54,946,492		
Population:	1,386		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$60,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$105,892	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$76	\$119	\$73
Revenues During FY 23:	\$128,859	\$287,041	\$229,439
Expenditures During FY 23:	\$117,295	\$275,601	\$199,778
Per Capita Revenues:	\$93	\$84	\$58
Per Capita Expenditures:	\$85	\$76	\$56
Revenues over/under Expenditures:	\$11,564	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	100.14%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$117,456	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$85	\$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:	\$6,850	\$114,268	\$0
Total Unrestricted Net Assets:	\$110,606	\$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:	Oglesby Public Library District		
Unit Code:	050/015/10	County:	Lasalle
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$204,786		
Equalized Assessed Valuation:	\$85,557,495		
Population:	3,712		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$82,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$122,930	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$33	\$119	\$73
Revenues During FY 23:	\$185,814	\$287,041	\$229,439
Expenditures During FY 23:	\$186,690	\$275,601	\$199,778
Per Capita Revenues:	\$50	\$84	\$58
Per Capita Expenditures:	\$50	\$76	\$56
Revenues over/under Expenditures:	(\$876)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	65.38%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$122,054	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$33	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$122,054	\$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:	\$19,109	\$75,566	\$0
Per Capita Debt:	\$5	\$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:	Ohio Public Library District		
Unit Code:	006/015/10	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$217,300		
Equalized Assessed Valuation:	\$60,007,422		
Population:	912		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$27,286		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$110,113	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$121	\$119	\$73
Revenues During FY 23:	\$98,198	\$287,041	\$229,439
Expenditures During FY 23:	\$59,423	\$275,601	\$199,778
Per Capita Revenues:	\$108	\$84	\$58
Per Capita Expenditures:	\$65	\$76	\$56
Revenues over/under Expenditures:	\$38,775	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	250.56%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$148,888	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$163	\$134	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,618	\$34,922	\$0
Total Unreserved Funds:	\$140,270	\$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:	Onarga Community Public Library District		
Unit Code:	038/030/10	County:	Iroquois
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$151,500		
Equalized Assessed Valuation:	\$42,599,178		
Population:	2,052		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$55,712		

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:	\$79,327	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$39	\$119	\$73
Revenues During FY 23:	\$116,626	\$287,041	\$229,439
Expenditures During FY 23:	\$117,977	\$275,601	\$199,778
Per Capita Revenues:	\$57	\$84	\$58
Per Capita Expenditures:	\$57	\$76	\$56
Revenues over/under Expenditures:	(\$1,351)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	66.09%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$77,976	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$38	\$134	\$80
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$77,977	\$66,040	\$0
<u>Net Assets</u>	<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:	Oregon Public Library District		
Unit Code:	071/020/10	County:	Ogle
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$361,668		
Equalized Assessed Valuation:	\$145,723,558		
Population:	6,108		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$148,843		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,125,112	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$184	\$119	\$73
Revenues During FY 23:	\$468,171	\$287,041	\$229,439
Expenditures During FY 23:	\$340,251	\$275,601	\$199,778
Per Capita Revenues:	\$77	\$84	\$58
Per Capita Expenditures:	\$56	\$76	\$56
Revenues over/under Expenditures:	\$127,920	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	368.27%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,253,032	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$205	\$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:	\$356,302	\$114,268	\$0
Total Unrestricted Net Assets:	\$682,635	\$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:	Orland Hills Public Library District		
Unit Code:	016/078/10	County:	Cook
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$225,600		
Equalized Assessed Valuation:	\$148,054,114		
Population:	6,893		
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:	\$1,331,016	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$193	\$119	\$73
Revenues During FY 23:	\$267,039	\$287,041	\$229,439
Expenditures During FY 23:	\$157,816	\$275,601	\$199,778
Per Capita Revenues:	\$39	\$84	\$58
Per Capita Expenditures:	\$23	\$76	\$56
Revenues over/under Expenditures:	\$109,223	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	912.61%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,440,239	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$209	\$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:	\$254,879	\$114,268	\$0
Total Unrestricted Net Assets:	\$1,104,321	\$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:	Oswego Public Library District		
Unit Code:	047/010/10	County:	Kendall
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,927,400		
Equalized Assessed Valuation:	\$2,247,205,473		
Population:	70,508		
Employees:			
Full Time:	28		
Part Time:	35		
Salaries Paid:	\$2,203,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$727,436	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$10	\$15,056	\$106
Revenues During FY 23:	\$5,153,187	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$4,341,144	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$73	\$27,714	\$115
Per Capita Expenditures:	\$62	\$20,954	\$98
Revenues over/under Expenditures:	\$812,043	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	17.04%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$739,587	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$10	\$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:	\$739,587	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$4,549,603	\$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:	\$3,404,068	\$2,048,785	\$465,000
Per Capita Debt:	\$48	\$11,515	\$22
General Obligation Debt over EAV:	0.13%	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