

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Salem Public Library District		
<b>Unit Code:</b>	048/020/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$159,480		
<b>Equalized Assessed Valuation:</b>	\$37,957,182		
<b>Population:</b>	1,117		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$35,488		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$85,324	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$76	\$119	\$73
Revenues During FY 23:	\$75,691	\$287,041	\$229,439
Expenditures During FY 23:	\$69,517	\$275,601	\$199,778
Per Capita Revenues:	\$68	\$84	\$58
Per Capita Expenditures:	\$62	\$76	\$56
Revenues over/under Expenditures:	\$6,174	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	131.62%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$91,498	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$82	\$134	\$80

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sandwich Public Library District		
<b>Unit Code:</b>	019/040/10	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$892,500		
<b>Equalized Assessed Valuation:</b>	\$210,402,635		
<b>Population:</b>	7,370		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$208,452	

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:	<b>\$1,374,564</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$187</b>	\$119	\$73
Revenues During FY 23:	<b>\$545,874</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$479,755</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$74</b>	\$84	\$58
Per Capita Expenditures:	<b>\$65</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$66,119</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>300.30%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$1,440,683</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$195</b>	\$134	\$80
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	<b>\$1,089,229</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$385,289</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,820,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$247</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.87%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Savanna Public Library District		
<b>Unit Code:</b>	008/020/10	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$134,675		
<b>Equalized Assessed Valuation:</b>	\$51,648,404		
<b>Population:</b>	4,124		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$47,409		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$308,910</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$119	\$73
Revenues During FY 23:	<b>\$170,275</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$131,187</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$41</b>	\$84	\$58
Per Capita Expenditures:	<b>\$32</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$39,088</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>265.27%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$347,998</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$84</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$347,995</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Schaumburg Public Library District		
<b>Unit Code:</b>	016/083/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$26,649,379		
<b>Equalized Assessed Valuation:</b>	\$5,464,548,794		
<b>Population:</b>	130,345		
<b>Employees:</b>			
<b>Full Time:</b>	84		
<b>Part Time:</b>	129		
<b>Salaries Paid:</b>	\$9,744,179		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$16,660,219</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$128</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$17,977,691</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$14,473,952</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$138</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$111</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$3,503,739</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>84.04%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$12,163,958</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$93</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,764,095</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$22,183,926</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Schmaling Memorial Public Library District</b>		
<b>Unit Code:</b>	098/020/10	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$181,013		
<b>Equalized Assessed Valuation:</b>	\$59,684,651		
<b>Population:</b>	3,647		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$77,528		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$157,258	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$43	\$119	\$73
Revenues During FY 23:	\$164,231	\$287,041	\$229,439
Expenditures During FY 23:	\$155,036	\$275,601	\$199,778
Per Capita Revenues:	\$45	\$84	\$58
Per Capita Expenditures:	\$43	\$76	\$56
Revenues over/under Expenditures:	\$9,195	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	107.36%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$166,453	\$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:	\$246,936	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Selby Public Library District		
<b>Unit Code:</b>	006/020/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$174,000		
<b>Equalized Assessed Valuation:</b>	\$19,118,773		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$26,993		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$163,366	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$65	\$119	\$73
Revenues During FY 23:	\$107,376	\$287,041	\$229,439
Expenditures During FY 23:	\$90,808	\$275,601	\$199,778
Per Capita Revenues:	\$43	\$84	\$58
Per Capita Expenditures:	\$36	\$76	\$56
Revenues over/under Expenditures:	\$16,568	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	198.15%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$179,934	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$72	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$179,935	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Seneca Public Library District</b>		
<b>Unit Code:</b>	050/020/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$904,050		
<b>Equalized Assessed Valuation:</b>	\$696,085,500		
<b>Population:</b>	4,548		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$322,041		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$627,337</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$138</b>	\$119	\$73
Revenues During FY 23:	<b>\$791,638</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$714,647</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$174</b>	\$84	\$58
Per Capita Expenditures:	<b>\$157</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$76,991</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>99.78%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$713,067</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$157</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$626,896</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$185,039</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Sheldon Public Library District</b>
<b>Unit Code:</b>	038/020/10
<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	6/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$341,832
<b>Equalized Assessed Valuation:</b>	\$49,089,169
<b>Population:</b>	2,082
<b>Employees:</b>	
<b>Full Time:</b>	1
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$66,722

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$371,388</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$119	\$73
Revenues During FY 23:	<b>\$143,946</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$113,551</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$69</b>	\$84	\$58
Per Capita Expenditures:	<b>\$55</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$30,395</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>353.83%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$401,783</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$193</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$42,553</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$359,230</b>	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sherman Public Library District		
<b>Unit Code:</b>	083/025/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$380,350		
<b>Equalized Assessed Valuation:</b>	\$110,278,478		
<b>Population:</b>	4,673		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$144,014	

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:	<b>\$525,943</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$113</b>	\$119	\$73
Revenues During FY 23:	<b>\$385,943</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$273,924</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$83</b>	\$84	\$58
Per Capita Expenditures:	<b>\$59</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$112,019</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>639.90%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$1,752,831</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$375</b>	\$134	\$80
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$0</b>	\$66,040	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$789,142</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sherrard Public Library District		
<b>Unit Code:</b>	066/025/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$338,631		
<b>Equalized Assessed Valuation:</b>	\$142,685,736		
<b>Population:</b>	6,378		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$155,427		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$261,298</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$119	\$73
Revenues During FY 23:	<b>\$265,191</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$275,195</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$42</b>	\$84	\$58
Per Capita Expenditures:	<b>\$43</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$10,004)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>91.31%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$251,294</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$39</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$98,285</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$153,009</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Shorewood-Troy Public Library District		
<b>Unit Code:</b>	099/058/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,754,000		
<b>Equalized Assessed Valuation:</b>	\$840,007,411		
<b>Population:</b>	19,332		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		12	
<b>Salaries Paid:</b>	\$773,039		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$909,499</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,761,204</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,740,404</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$91</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$90</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$20,800</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>55.44%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$964,876</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$50</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$279,075</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$685,801</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sidell Public Library District		
<b>Unit Code:</b>	092/010/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$157,943		
<b>Equalized Assessed Valuation:</b>	\$64,127,489		
<b>Population:</b>	1,605		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$34,878	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$241,680</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$151</b>	\$119	\$73
Revenues During FY 23:	<b>\$118,163</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$134,735</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$74</b>	\$84	\$58
Per Capita Expenditures:	<b>\$84</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$16,572)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>167.07%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$225,108</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$140</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,045</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$217,063</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Six Mile Regional Public Library District</b>		
<b>Unit Code:</b>	057/003/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,415,203		
<b>Equalized Assessed Valuation:</b>	\$544,121,435		
<b>Population:</b>	32,718		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$1,242,345	

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:	<b>\$2,100,723</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$64</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,367,205</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,198,339</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$72</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$67</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$168,866</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>103.24%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$2,269,589</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$69</b>	\$21,609	\$111
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	<b>\$0</b>	\$6,973	\$0
Total Unreserved Funds:	<b>\$0</b>	\$0	\$0
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	<b>\$1,753,074</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$338,105</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,036,198</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$32</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.18%</b>	0.14%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Skokie Public Library District		
<b>Unit Code:</b>	016/116/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,635,423		
<b>Equalized Assessed Valuation:</b>	\$3,125,536,099		
<b>Population:</b>	65,503		
<b>Employees:</b>			
<b>Full Time:</b>	82		
<b>Part Time:</b>	70		
<b>Salaries Paid:</b>	\$7,078,366		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$11,829,150</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$13,864,324</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$12,999,624</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$212</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$198</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$864,700</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>89.78%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$11,671,034</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$178</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,635,426</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$19,374,012</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$18,833,694</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$288</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.50%</b>	0.14%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Smithton Public Library District</b>		
<b>Unit Code:</b>	088/010/10	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$461,750		
<b>Equalized Assessed Valuation:</b>	\$138,874,792		
<b>Population:</b>	4,807		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$143,873		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$394,592</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$119	\$73
Revenues During FY 23:	<b>\$273,659</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$258,747</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$57</b>	\$84	\$58
Per Capita Expenditures:	<b>\$54</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$14,912</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>158.26%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$409,504</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$85</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$154,549</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$254,956</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Somonauk Public Library District</b>		
<b>Unit Code:</b>	050/025/10	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,077,607		
<b>Equalized Assessed Valuation:</b>	\$271,976,092		
<b>Population:</b>	5,840		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$190,612		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$227,252	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$39	\$119	\$73
Revenues During FY 23:	\$497,817	\$287,041	\$229,439
Expenditures During FY 23:	\$537,057	\$275,601	\$199,778
Per Capita Revenues:	\$85	\$84	\$58
Per Capita Expenditures:	\$92	\$76	\$56
Revenues over/under Expenditures:	(\$39,240)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	40.59%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$218,012	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$37	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,344,176	\$114,268	\$0
Total Unrestricted Net Assets:	\$47,806	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$866,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$148</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.32%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	South County Public Library District		
<b>Unit Code:</b>	007/010/10	<b>County:</b>	Calhoun
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$29,225		
<b>Equalized Assessed Valuation:</b>	\$30,716,306		
<b>Population:</b>	900		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$14,301	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$57,973	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$64	\$119	\$73
Revenues During FY 23:	\$34,334	\$287,041	\$229,439
Expenditures During FY 23:	\$30,531	\$275,601	\$199,778
Per Capita Revenues:	\$38	\$84	\$58
Per Capita Expenditures:	\$34	\$76	\$56
Revenues over/under Expenditures:	\$3,803	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	202.34%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$61,776	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$69	\$134	\$80

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	South Macon Public Library District		
<b>Unit Code:</b>	055/015/10	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$110,650		
<b>Equalized Assessed Valuation:</b>	\$71,044,790		
<b>Population:</b>	1,140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$55,222		

#### 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:	\$43,830	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$38	\$119	\$73
Revenues During FY 23:	\$130,553	\$287,041	\$229,439
Expenditures During FY 23:	\$109,686	\$275,601	\$199,778
Per Capita Revenues:	\$115	\$84	\$58
Per Capita Expenditures:	\$96	\$76	\$56
Revenues over/under Expenditures:	\$20,867	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	58.98%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$64,697	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$57	\$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:	\$64,697	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Spoon River Public Library District		
<b>Unit Code:</b>	029/010/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$154,284		
<b>Equalized Assessed Valuation:</b>	\$60,283,404		
<b>Population:</b>	3,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$62,430		

#### 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:	\$44,031	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$13	\$119	\$73
Revenues During FY 23:	\$134,807	\$287,041	\$229,439
Expenditures During FY 23:	\$122,977	\$275,601	\$199,778
Per Capita Revenues:	\$40	\$84	\$58
Per Capita Expenditures:	\$36	\$76	\$56
Revenues over/under Expenditures:	\$11,830	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	45.42%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$55,861	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$16	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,653	\$34,922	\$0
Total Unreserved Funds:	\$25,206	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	St. Charles Public Library District		
<b>Unit Code:</b>	045/030/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,625,000		
<b>Equalized Assessed Valuation:</b>	\$2,772,064,759		
<b>Population:</b>	55,092		
<b>Employees:</b>			
<b>Full Time:</b>		48	
<b>Part Time:</b>		51	
<b>Salaries Paid:</b>		\$3,898,348	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,170,330</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$8,443,385</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$7,904,865</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$153</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$143</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$538,520</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>15.68%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,239,267</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$22</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$939,267</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>(\$713,486)</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$3,582,682</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$65</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>St. Elmo Public Library District</b>
<b>Unit Code:</b>	026/010/10
<b>County:</b>	Fayette
<b>Fiscal Year End:</b>	6/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$247,541
<b>Equalized Assessed Valuation:</b>	\$53,977,132
<b>Population:</b>	3,000
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$92,339

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$358,417	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$119	\$119	\$73
Revenues During FY 23:	\$229,439	\$287,041	\$229,439
Expenditures During FY 23:	\$247,541	\$275,601	\$199,778
Per Capita Revenues:	\$76	\$84	\$58
Per Capita Expenditures:	\$83	\$76	\$56
Revenues over/under Expenditures:	(\$18,102)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	137.48%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$340,315	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$113	\$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:	\$340,315	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Steeleville Public Library District		
<b>Unit Code:</b>	079/020/10	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$123,445		
<b>Equalized Assessed Valuation:</b>	\$81,615,424		
<b>Population:</b>	4,182		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$70,407		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$158,099</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$119	\$73
Revenues During FY 23:	<b>\$134,376</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$123,155</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$32</b>	\$84	\$58
Per Capita Expenditures:	<b>\$29</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$11,221</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>137.49%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$169,320</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$40</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$9,138</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$114,017</b>	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Steger-So Chicago Heights Public Library District		
<b>Unit Code:</b>	016/085/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$663,500		
<b>Equalized Assessed Valuation:</b>	\$183,836,498		
<b>Population:</b>	13,709		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$201,962	

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:	\$457,079	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$33	\$119	\$73
Revenues During FY 23:	\$543,787	\$287,041	\$229,439
Expenditures During FY 23:	\$439,494	\$275,601	\$199,778
Per Capita Revenues:	\$40	\$84	\$58
Per Capita Expenditures:	\$32	\$76	\$56
Revenues over/under Expenditures:	\$104,293	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	127.73%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$561,372	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$41	\$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:	\$54,495	\$114,268	\$0
Total Unrestricted Net Assets:	\$408,224	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$23,092</b>	\$75,566	\$0
Per Capita Debt:	<b>\$2</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Stickney-Forest View Public Library District		
<b>Unit Code:</b>	016/090/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,817,700		
<b>Equalized Assessed Valuation:</b>	\$320,894,772		
<b>Population:</b>	10,805		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$551,540		

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:	<b>\$523,171</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,805,348</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,140,610</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$167</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$106</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$664,738</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>104.15%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,187,909</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$110</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$320,291</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$896,362</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$866,947</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$80</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.17%</b>	0.14%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Stinson Memorial Public Library District</b>		
<b>Unit Code:</b>	091/010/10	<b>County:</b>	Union
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$363,540		
<b>Equalized Assessed Valuation:</b>	\$170,873,848		
<b>Population:</b>	12,500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$207,988		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$243,886	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$20	\$119	\$73
Revenues During FY 23:	\$438,850	\$287,041	\$229,439
Expenditures During FY 23:	\$363,540	\$275,601	\$199,778
Per Capita Revenues:	\$35	\$84	\$58
Per Capita Expenditures:	\$29	\$76	\$56
Revenues over/under Expenditures:	\$75,310	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	87.80%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$319,196	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$26	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$319,196	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Sugar Grove Public Library District		
<b>Unit Code:</b>	045/040/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,779,500		
<b>Equalized Assessed Valuation:</b>	\$583,956,951		
<b>Population:</b>	16,114		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$364,816		

#### 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:	\$215,376	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$13	\$119	\$73
Revenues During FY 23:	\$738,474	\$287,041	\$229,439
Expenditures During FY 23:	\$719,846	\$275,601	\$199,778
Per Capita Revenues:	\$46	\$84	\$58
Per Capita Expenditures:	\$45	\$76	\$56
Revenues over/under Expenditures:	\$18,628	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	32.51%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$234,004	\$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:	\$104,599	\$114,268	\$0
Total Unrestricted Net Assets:	\$180,247	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$841,265</b>	\$75,566	\$0
Per Capita Debt:	<b>\$52</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.14%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Summit Public Library District		
<b>Unit Code:</b>	016/093/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$553,203		
<b>Equalized Assessed Valuation:</b>	\$164,060,422		
<b>Population:</b>	11,163		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$189,430		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$164,498	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$15	\$119	\$73
Revenues During FY 23:	\$470,504	\$287,041	\$229,439
Expenditures During FY 23:	\$442,550	\$275,601	\$199,778
Per Capita Revenues:	\$42	\$84	\$58
Per Capita Expenditures:	\$40	\$76	\$56
Revenues over/under Expenditures:	\$27,954	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	43.49%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$192,452	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$17	\$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:	\$266,771	\$114,268	\$0
Total Unrestricted Net Assets:	\$248,279	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Sumpter Township Public Library District</b>		
<b>Unit Code:</b>	018/015/10	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$38,509		
<b>Equalized Assessed Valuation:</b>	\$29,606,134		
<b>Population:</b>	2,047		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$28,920		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,087	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$16	\$119	\$73
Revenues During FY 23:	\$55,424	\$287,041	\$229,439
Expenditures During FY 23:	\$52,018	\$275,601	\$199,778
Per Capita Revenues:	\$27	\$84	\$58
Per Capita Expenditures:	\$25	\$76	\$56
Revenues over/under Expenditures:	\$3,406	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	70.15%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$36,493	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$18	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$128,112	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Talcott Free Public Library District		
<b>Unit Code:</b>	101/030/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$827,171		
<b>Equalized Assessed Valuation:</b>	\$241,174,146		
<b>Population:</b>	11,060		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$303,498		

#### 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:	\$738,174	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$67	\$119	\$73
Revenues During FY 23:	\$795,469	\$287,041	\$229,439
Expenditures During FY 23:	\$872,345	\$275,601	\$199,778
Per Capita Revenues:	\$72	\$84	\$58
Per Capita Expenditures:	\$79	\$76	\$56
Revenues over/under Expenditures:	(\$76,876)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	100.20%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$874,122	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$79	\$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:	\$73,904	\$114,268	\$0
Total Unrestricted Net Assets:	\$800,218	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$1,045,000</b>	\$75,566	\$0
Per Capita Debt:	<b>\$94</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Three Rivers Public Library District		
<b>Unit Code:</b>	099/060/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,667,585		
<b>Equalized Assessed Valuation:</b>	\$1,600,364,087		
<b>Population:</b>	26,000		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$807,763		

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$2,234,266</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$86</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,165,875</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,679,042</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$83</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$65</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$486,833</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>162.06%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$2,721,099</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$105</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,283,447</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$2,486,703</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$0</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tiskilwa Public Library District		
<b>Unit Code:</b>	006/035/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$119,116		
<b>Equalized Assessed Valuation:</b>	\$42,743,912		
<b>Population:</b>	1,334		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$46,862		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$219,507</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$119	\$73
Revenues During FY 23:	<b>\$128,823</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$108,376</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$97</b>	\$84	\$58
Per Capita Expenditures:	<b>\$81</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$20,447</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>221.41%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$239,954</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$180</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$70,642</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$169,312</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tolono Public Library District		
<b>Unit Code:</b>	010/010/10	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$506,150		
<b>Equalized Assessed Valuation:</b>	\$337,609,346		
<b>Population:</b>	11,675		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$222,023		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$626,980	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$54	\$119	\$73
Revenues During FY 23:	\$432,483	\$287,041	\$229,439
Expenditures During FY 23:	\$456,275	\$275,601	\$199,778
Per Capita Revenues:	\$37	\$84	\$58
Per Capita Expenditures:	\$39	\$76	\$56
Revenues over/under Expenditures:	(\$23,792)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	132.20%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$603,188	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$52	\$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:	\$13,010	\$114,268	\$0
Total Unrestricted Net Assets:	\$590,178	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Toluca Public Library District		
<b>Unit Code:</b>	059/010/10	<b>County:</b>	Marshall
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$31,300		
<b>Equalized Assessed Valuation:</b>	\$16,843,251		
<b>Population:</b>	1,340		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$15,931		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$34,637	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$26	\$119	\$73
Revenues During FY 23:	\$105,807	\$287,041	\$229,439
Expenditures During FY 23:	\$128,649	\$275,601	\$199,778
Per Capita Revenues:	\$79	\$84	\$58
Per Capita Expenditures:	\$96	\$76	\$56
Revenues over/under Expenditures:	(\$22,842)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	9.17%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$11,795	\$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:	\$99,458	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Toulon Public Library District		
<b>Unit Code:</b>	087/050/10	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$358,690		
<b>Equalized Assessed Valuation:</b>	\$70,603,785		
<b>Population:</b>	2,199		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		4	
<b>Salaries Paid:</b>		\$163,885	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$236,196</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$119	\$73
Revenues During FY 23:	<b>\$285,885</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$283,449</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$130</b>	\$84	\$58
Per Capita Expenditures:	<b>\$129</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$2,436</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>84.19%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$238,633</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$109</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$184,594</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$54,039</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Towanda Public Library District</b>		
<b>Unit Code:</b>	064/020/10	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$633,625		
<b>Equalized Assessed Valuation:</b>	\$82,009,196		
<b>Population:</b>	1,939		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$64,888		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$225,778</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$116</b>	\$119	\$73
Revenues During FY 23:	<b>\$207,902</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$147,800</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$107</b>	\$84	\$58
Per Capita Expenditures:	<b>\$76</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$60,102</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>193.42%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$285,880</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$147</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$118,671</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$167,209</b>	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Town & Country Public Library District		
<b>Unit Code:</b>	045/050/10	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,411,520		
<b>Equalized Assessed Valuation:</b>	\$472,462,088		
<b>Population:</b>	6,289		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$657,753		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$471,874</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,565,645</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,338,851</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$249</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$213</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$226,794</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>52.18%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$698,668</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$111</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,287</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$714,716</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$190,688</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$30</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Townships of the Quincy Area Public Library District</b>		
<b>Unit Code:</b>	001/040/10	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$432,971		
<b>Equalized Assessed Valuation:</b>	\$334,199,914		
<b>Population:</b>	10,078		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$33,831	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$3	\$119	\$73
Revenues During FY 23:	\$431,975	\$287,041	\$229,439
Expenditures During FY 23:	\$413,747	\$275,601	\$199,778
Per Capita Revenues:	\$43	\$84	\$58
Per Capita Expenditures:	\$41	\$76	\$56
Revenues over/under Expenditures:	\$18,228	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	12.58%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$52,059	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$5	\$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:	\$49,444	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Tremont Public Library District		
<b>Unit Code:</b>	090/050/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$506,889		
<b>Equalized Assessed Valuation:</b>	\$139,591,769		
<b>Population:</b>	4,937		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$173,580		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$341,271	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$69	\$119	\$73
Revenues During FY 23:	\$374,083	\$287,041	\$229,439
Expenditures During FY 23:	\$406,706	\$275,601	\$199,778
Per Capita Revenues:	\$76	\$84	\$58
Per Capita Expenditures:	\$82	\$76	\$56
Revenues over/under Expenditures:	(\$32,623)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	75.89%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$308,648	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$63	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$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:	\$172,094	\$114,268	\$0
Total Unrestricted Net Assets:	\$136,554	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Tri-Township Public Library District</b>		
<b>Unit Code:</b>	057/020/10	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$754,700		
<b>Equalized Assessed Valuation:</b>	\$470,771,664		
<b>Population:</b>	16,886		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$318,353		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,236,598</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$119	\$73
Revenues During FY 23:	<b>\$809,517</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$770,264</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$48</b>	\$84	\$58
Per Capita Expenditures:	<b>\$46</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$39,253</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>165.64%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$1,275,851</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$76</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,172,387</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$24,520</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>University Park Public Library District</b>		
<b>Unit Code:</b>	099/040/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,650,000		
<b>Equalized Assessed Valuation:</b>	\$150,641,454		
<b>Population:</b>	7,145		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$208,891		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$1,028,034</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$144</b>	\$119	\$73
Revenues During FY 23:	<b>\$651,026</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$1,016,036</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$91</b>	\$84	\$58
Per Capita Expenditures:	<b>\$142</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$365,010)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>65.26%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$663,024</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$93</b>	\$134	\$80

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$974,570</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$127,260</b>	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$566,258</b>	\$75,566	\$0
Per Capita Debt:	<b>\$79</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Utica Public Library District</b>
<b>Unit Code:</b>	050/030/10
<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	6/30/2023
<b>Accounting Method:</b>	Cash
<b>Appropriation or Budget:</b>	\$245,460
<b>Equalized Assessed Valuation:</b>	\$129,512,575
<b>Population:</b>	4,207
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	5
<b>Salaries Paid:</b>	\$55,580

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$257,559	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$61	\$119	\$73
Revenues During FY 23:	\$231,427	\$287,041	\$229,439
Expenditures During FY 23:	\$72,174	\$275,601	\$199,778
Per Capita Revenues:	\$55	\$84	\$58
Per Capita Expenditures:	\$17	\$76	\$56
Revenues over/under Expenditures:	\$159,253	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	577.51%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$416,812	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$99	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$449,914	\$34,922	\$0
Total Unreserved Funds:	\$0	\$66,040	\$0

##### Net Assets

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<b>\$0</b>	\$75,566	\$0
Per Capita Debt:	<b>\$0</b>	\$18	\$0
General Obligation Debt over EAV:	<b>0.00%</b>	0.03%	0.00%

**Enterprise Funds**

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