

# 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>	Valley Public Library District		
<b>Unit Code:</b>	029/020/10	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$27,000		
<b>Equalized Assessed Valuation:</b>	\$16,932,554		
<b>Population:</b>	630		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$14,696		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$26,504	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$42	\$119	\$73
Revenues During FY 23:	\$10,002	\$287,041	\$229,439
Expenditures During FY 23:	\$35,098	\$275,601	\$199,778
Per Capita Revenues:	\$16	\$84	\$58
Per Capita Expenditures:	\$56	\$76	\$56
Revenues over/under Expenditures:	(\$25,096)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	4.01%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$1,408	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$2	\$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>	Valmeyer Public Library District		
<b>Unit Code:</b>	067/010/10	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$74,185		
<b>Equalized Assessed Valuation:</b>	\$68,848		
<b>Population:</b>	2,490		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$22,307		

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>\$25,113</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$119	\$73
Revenues During FY 23:	<b>\$72,520</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$66,921</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$29</b>	\$84	\$58
Per Capita Expenditures:	<b>\$27</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$5,599</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>45.89%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$30,712</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$12</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$226,630</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

**Unit Name:** Vernon Area Public Library District

**Unit Code:** 049/040/10      **County:** Lake

**Fiscal Year End:** 6/30/2023

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$12,160,024

**Equalized Assessed Valuation:** \$2,709,880,292

**Population:** 44,206

**Employees:**

**Full Time:** 47

**Part Time:** 42

**Salaries Paid:** \$4,221,516

#### Blended Component Units

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>\$7,161,037</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$9,000,769</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$7,845,360</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$204</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$177</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$1,155,409</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>93.26%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$7,316,446</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$166</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>\$4,715,139</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$5,892,295</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Vespasian Warner Public Library District</b>		
<b>Unit Code:</b>	020/010/10	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,229,100		
<b>Equalized Assessed Valuation:</b>	\$500,783,901		
<b>Population:</b>	10,688		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$380,104		

<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:	<b>\$2,908,049</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$272</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,243,543</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$847,499</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$116</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$79</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$396,044</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>389.86%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$3,304,093</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$309</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>\$175,804</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$3,128,289</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



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Viola Public Library District		
<b>Unit Code:</b>	066/030/10	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$125,373		
<b>Equalized Assessed Valuation:</b>	\$47,245,771		
<b>Population:</b>	22,450		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$32,468		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$42,696	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$2	\$119	\$73
Revenues During FY 23:	\$108,174	\$287,041	\$229,439
Expenditures During FY 23:	\$125,373	\$275,601	\$199,778
Per Capita Revenues:	\$5	\$84	\$58
Per Capita Expenditures:	\$6	\$76	\$56
Revenues over/under Expenditures:	(\$17,199)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	20.34%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$25,497	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$1	\$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>	Walnut Public Library District		
<b>Unit Code:</b>	006/030/10	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$125,700		
<b>Equalized Assessed Valuation:</b>	\$42,551,838		
<b>Population:</b>	1,821		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$42,528		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$12,242	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$7	\$119	\$73
Revenues During FY 23:	\$144,866	\$287,041	\$229,439
Expenditures During FY 23:	\$118,653	\$275,601	\$199,778
Per Capita Revenues:	\$80	\$84	\$58
Per Capita Expenditures:	\$65	\$76	\$56
Revenues over/under Expenditures:	\$26,213	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	32.41%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$38,455	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$21	\$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:	\$18,751	\$114,268	\$0
Total Unrestricted Net Assets:	\$19,703	\$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>	Warren County Public Library District		
<b>Unit Code:</b>	094/010/10	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,442,564		
<b>Equalized Assessed Valuation:</b>	\$426,304,828		
<b>Population:</b>	10,792		
<b>Employees:</b>			
	<b>Full Time:</b>	6	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$298,921	

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>\$988,684</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$119	\$73
Revenues During FY 23:	<b>\$837,808</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$750,612</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$78</b>	\$84	\$58
Per Capita Expenditures:	<b>\$70</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$87,196</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>143.33%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$1,075,880</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$100</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>\$213,819</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$862,061</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>Warren-Newport Public Library District</b>		
<b>Unit Code:</b>	049/050/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,921,000		
<b>Equalized Assessed Valuation:</b>	\$2,200,029,157		
<b>Population:</b>	66,541		
<b>Employees:</b>			
<b>Full Time:</b>	37		
<b>Part Time:</b>	47		
<b>Salaries Paid:</b>	\$3,029,983		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,434,355</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$7,169,512</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$5,562,620</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$108</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$84</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$1,606,892</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>84.28%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$4,687,996</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$70</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>\$885,316</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$5,664,713</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>\$3,840,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$58</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Warrenville Public Library District		
<b>Unit Code:</b>	022/035/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,535,000		
<b>Equalized Assessed Valuation:</b>	\$589,228,190		
<b>Population:</b>	14,096		
<b>Employees:</b>			
<b>Full Time:</b>		14	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$1,135,818	

#### 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>\$1,082,936</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,148,902</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,130,016</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$152</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$151</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$18,886</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>51.73%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,101,822</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$78</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>\$225,847</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,271,800</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>\$1,125,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$80</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Washington Public Library District		
<b>Unit Code:</b>	090/060/10	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,345,005		
<b>Equalized Assessed Valuation:</b>	\$550,428,764		
<b>Population:</b>	24,589		
<b>Employees:</b>			
<b>Full Time:</b>		12	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$613,680	

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>\$1,969,255</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$80</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,397,744</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,336,459</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$57</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$54</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$61,285</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>151.93%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$2,030,540</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$83</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$441,210</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,589,330</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wauconda Public Library District		
<b>Unit Code:</b>	049/055/10	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,437,000		
<b>Equalized Assessed Valuation:</b>	\$904,545,650		
<b>Population:</b>	28,941		
<b>Employees:</b>			
<b>Full Time:</b>	18		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$1,579,145		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$3,641,556	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$126	\$15,056	\$106
Revenues During FY 23:	\$4,155,887	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$3,802,725	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$144	\$27,714	\$115
Per Capita Expenditures:	\$131	\$20,954	\$98
Revenues over/under Expenditures:	\$353,162	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	105.05%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$3,994,718	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$138	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$284,000	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$4,769,640	\$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>\$1,035,000</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$36</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>	Weldon Public Library District		
<b>Unit Code:</b>	020/030/10	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$150,300		
<b>Equalized Assessed Valuation:</b>	\$34,841,026		
<b>Population:</b>	875		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$39,532		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$108,514	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$124	\$119	\$73
Revenues During FY 23:	\$118,955	\$287,041	\$229,439
Expenditures During FY 23:	\$103,669	\$275,601	\$199,778
Per Capita Revenues:	\$136	\$84	\$58
Per Capita Expenditures:	\$118	\$76	\$56
Revenues over/under Expenditures:	\$15,286	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	119.42%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$123,800	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$141	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$123,800	\$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>	West Chicago Public Library District		
<b>Unit Code:</b>	022/036/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,591,380		
<b>Equalized Assessed Valuation:</b>	\$958,068,985		
<b>Population:</b>	28,928		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$1,252,484	

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>\$1,147,073</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,712,470</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,468,022</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$94</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$85</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$244,448</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>56.38%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,391,521</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$48</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>\$8,567</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$882,970</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>West Sangamon Public Library District</b>		
<b>Unit Code:</b>	083/030/10	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$183,783		
<b>Equalized Assessed Valuation:</b>	\$170,866		
<b>Population:</b>	4,398		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$136,395		

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>\$201,042</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$119	\$73
Revenues During FY 23:	<b>\$185,306</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$271,105</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$42</b>	\$84	\$58
Per Capita Expenditures:	<b>\$62</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$85,799)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>42.51%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$115,243</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$26</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>(\$85,798)</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>	West Union Public Library District		
<b>Unit Code:</b>	012/020/10	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$62,682		
<b>Equalized Assessed Valuation:</b>	\$13,082,115		
<b>Population:</b>	901		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$20,700	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$27,038	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$30	\$119	\$73
Revenues During FY 23:	\$64,356	\$287,041	\$229,439
Expenditures During FY 23:	\$51,106	\$275,601	\$199,778
Per Capita Revenues:	\$71	\$84	\$58
Per Capita Expenditures:	\$57	\$76	\$56
Revenues over/under Expenditures:	\$13,250	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	78.83%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$40,288	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$45	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Westchester Public Library District		
<b>Unit Code:</b>	016/131/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,593,217		
<b>Equalized Assessed Valuation:</b>	\$563,408,782		
<b>Population:</b>	16,892		
<b>Employees:</b>			
<b>Full Time:</b>		11	
<b>Part Time:</b>		17	
<b>Salaries Paid:</b>		\$758,352	

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>\$1,846,648</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$109</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$1,451,862</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$1,546,909</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$86</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$92</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$95,047)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>113.23%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,751,601</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$104</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,761,777</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>\$347,817</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$21</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>Western Public Library District</b>		
<b>Unit Code:</b>	037/030/10	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$884,610		
<b>Equalized Assessed Valuation:</b>	\$132,754,368		
<b>Population:</b>	4,045		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$151,966		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$920,856	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$228	\$119	\$73
Revenues During FY 23:	\$332,914	\$287,041	\$229,439
Expenditures During FY 23:	\$837,440	\$275,601	\$199,778
Per Capita Revenues:	\$82	\$84	\$58
Per Capita Expenditures:	\$207	\$76	\$56
Revenues over/under Expenditures:	(\$504,526)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	49.71%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$416,330	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$103	\$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:	\$136,355	\$114,268	\$0
Total Unrestricted Net Assets:	\$279,975	\$194,519	\$16,903

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	<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>	Westmont Public Library District		
<b>Unit Code:</b>	022/065/10	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,471,300		
<b>Equalized Assessed Valuation:</b>	\$984,852,763		
<b>Population:</b>	24,429		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		16	
<b>Salaries Paid:</b>		\$1,091,072	

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>\$662,148</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,221,543</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,010,493</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$91</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$82</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$211,050</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>37.68%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$757,538</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$31</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$0</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$480,899</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>\$1,166,917</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$48</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>	Westville Public Library District		
<b>Unit Code:</b>	092/012/10	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$687,350		
<b>Equalized Assessed Valuation:</b>	\$111,364,762		
<b>Population:</b>	11,499		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$132,716		

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>\$344,805</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$119	\$73
Revenues During FY 23:	<b>\$305,116</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$238,372</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$27</b>	\$84	\$58
Per Capita Expenditures:	<b>\$21</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$66,744</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>172.65%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$411,549</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$36</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>\$386,855</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$24,694</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>	White Oak Public Library District		
<b>Unit Code:</b>	099/003/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,601,877		
<b>Equalized Assessed Valuation:</b>	\$2,476,886,646		
<b>Population:</b>	76,850		
<b>Employees:</b>			
<b>Full Time:</b>			38
<b>Part Time:</b>			67
<b>Salaries Paid:</b>			\$2,672,503

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$4,445,109</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$7,434,312</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$6,821,770</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$97</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$89</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$612,542</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>74.14%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$5,057,651</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$66</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>\$1,564,094</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$3,400,420</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>\$14,399,277</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$187</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.48%</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>William Leonard Public Library District</b>		
<b>Unit Code:</b>	016/076/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$329,036		
<b>Equalized Assessed Valuation:</b>	\$48,870,339		
<b>Population:</b>	4,804		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$143,182		

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>\$202,940</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$119	\$73
Revenues During FY 23:	<b>\$319,420</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$276,017</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$66</b>	\$84	\$58
Per Capita Expenditures:	<b>\$57</b>	\$76	\$56
Revenues over/under Expenditures:	<b>\$43,403</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>89.25%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$246,343</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$51</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>\$23,387</b>	\$114,268	\$0
Total Unrestricted Net Assets:	<b>\$260,333</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>	Williamsfield Public Library District		
<b>Unit Code:</b>	048/060/10	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$326,500		
<b>Equalized Assessed Valuation:</b>	\$112,749,386		
<b>Population:</b>	1,950		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$88,191		

#### 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:	\$134,319	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$69	\$119	\$73
Revenues During FY 23:	\$213,366	\$287,041	\$229,439
Expenditures During FY 23:	\$186,182	\$275,601	\$199,778
Per Capita Revenues:	\$109	\$84	\$58
Per Capita Expenditures:	\$95	\$76	\$56
Revenues over/under Expenditures:	\$27,184	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	86.74%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$161,503	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$83	\$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:	\$2,000	\$114,268	\$0
Total Unrestricted Net Assets:	\$161,503	\$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>\$25,701</b>	\$75,566	\$0
Per Capita Debt:	<b>\$13</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>Wilmette Public Library District</b>		
<b>Unit Code:</b>	016/095/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,839,788		
<b>Equalized Assessed Valuation:</b>	\$2,370,160,512		
<b>Population:</b>	28,180		
<b>Employees:</b>			
<b>Full Time:</b>		43	
<b>Part Time:</b>		48	
<b>Salaries Paid:</b>	\$3,477,262		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$7,549,536</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$268</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$6,168,840</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$6,779,375</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$219</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$241</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$610,535)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>102.35%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$6,939,001</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$246</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>\$6,499,041</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$6,329,911</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wilmington Public Library District		
<b>Unit Code:</b>	099/070/10	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,141,108		
<b>Equalized Assessed Valuation:</b>	\$277,195,480		
<b>Population:</b>	8,970		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$490,062		

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>\$780,154</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$959,087</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$911,352</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$107</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$102</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$47,735</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>94.71%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$863,170</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$96</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$233,438</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$779,741</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>Windsor Storm Memorial Public Library District</b>		
<b>Unit Code:</b>	086/005/10	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$89,973		
<b>Equalized Assessed Valuation:</b>	\$22,917,169		
<b>Population:</b>	1,079		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$40,661		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$23,652	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$22	\$119	\$73
Revenues During FY 23:	\$97,220	\$287,041	\$229,439
Expenditures During FY 23:	\$86,140	\$275,601	\$199,778
Per Capita Revenues:	\$90	\$84	\$58
Per Capita Expenditures:	\$80	\$76	\$56
Revenues over/under Expenditures:	\$11,080	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	40.32%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$34,732	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$32	\$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>	<b>Winnebago Public Library District</b>		
<b>Unit Code:</b>	101/040/10	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$496,371		
<b>Equalized Assessed Valuation:</b>	\$182,830,820		
<b>Population:</b>	7,300		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$160,891		

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>\$131,191</b>	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$119	\$73
Revenues During FY 23:	<b>\$362,772</b>	\$287,041	\$229,439
Expenditures During FY 23:	<b>\$371,551</b>	\$275,601	\$199,778
Per Capita Revenues:	<b>\$50</b>	\$84	\$58
Per Capita Expenditures:	<b>\$51</b>	\$76	\$56
Revenues over/under Expenditures:	<b>(\$8,779)</b>	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	<b>32.95%</b>	176.06%	125.00%
Ending Fund Balance for FY 23:	<b>\$122,412</b>	\$432,567	\$285,880
Per Capita Ending Fund Balance:	<b>\$17</b>	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$19,699</b>	\$34,922	\$0
Total Unreserved Funds:	<b>\$102,713</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>	Winnetka-Northfield Public Library District		
<b>Unit Code:</b>	016/096/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,131,672		
<b>Equalized Assessed Valuation:</b>	\$2,368,829,916		
<b>Population:</b>	18,495		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$1,785,343		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	<b>\$3,492,660</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$189</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$4,979,659</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$4,454,908</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$269</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$241</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$524,751</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>97.27%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$4,333,411</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$234</b>	\$21,609	\$111

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$168,302</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$7,474,993</b>	\$3,911,962	\$2,538,914

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Wood Dale Public Library District</b>
<b>Unit Code:</b>	022/040/10
<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	6/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$5,088,905
<b>Equalized Assessed Valuation:</b>	\$600,752,237
<b>Population:</b>	12,866
<b>Employees:</b>	
<b>Full Time:</b>	13
<b>Part Time:</b>	13
<b>Salaries Paid:</b>	\$957,850

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>\$1,020,961</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$3,133,074</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,207,675</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$244</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$172</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$925,399</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>56.46%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,246,360</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$97</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>\$1,446,471</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$562,484</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>\$952,193</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$74</b>	\$11,515	\$22
General Obligation Debt over EAV:	<b>0.00%</b>	0.14%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2023



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodridge Public Library District</b>		
<b>Unit Code:</b>	022/060/10	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	12/31/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,204,541		
<b>Equalized Assessed Valuation:</b>	\$1,422,002,134		
<b>Population:</b>	34,158		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		41	
<b>Salaries Paid:</b>		\$1,760,662	

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:	\$6,215,258	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	\$182	\$15,056	\$106
Revenues During FY 23:	\$4,501,613	\$3,845,835	\$2,514,850
Expenditures During FY 23:	\$3,144,477	\$3,342,167	\$2,207,675
Per Capita Revenues:	\$132	\$27,714	\$115
Per Capita Expenditures:	\$92	\$20,954	\$98
Revenues over/under Expenditures:	\$1,357,136	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	237.95%	129.85%	102.50%
Ending Fund Balance for FY 23:	\$7,482,394	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	\$219	\$21,609	\$111
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$6,973	\$0
Total Unreserved Funds:	\$0	\$0	\$0
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$864,237	\$360,054
Total Unrestricted Net Assets:	\$8,041,584	\$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>\$1,141,195</b>	\$2,048,785	\$465,000
Per Capita Debt:	<b>\$33</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>Worden Public Library District</b>
<b>Unit Code:</b>	057/030/10
<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2023
<b>Accounting Method:</b>	Cash With Assets
<b>Appropriation or Budget:</b>	\$73,428
<b>Equalized Assessed Valuation:</b>	\$29,364,147
<b>Population:</b>	3,000
<b>Employees:</b>	
<b>Full Time:</b>	
<b>Part Time:</b>	2
<b>Salaries Paid:</b>	\$18,014

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$50,566	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$17	\$119	\$73
Revenues During FY 23:	\$38,068	\$287,041	\$229,439
Expenditures During FY 23:	\$54,047	\$275,601	\$199,778
Per Capita Revenues:	\$13	\$84	\$58
Per Capita Expenditures:	\$18	\$76	\$56
Revenues over/under Expenditures:	(\$15,979)	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	63.99%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$34,587	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$12	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,587	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Worth Public Library District</b>		
<b>Unit Code:</b>	016/100/10	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,555,140		
<b>Equalized Assessed Valuation:</b>	\$170,192,204		
<b>Population:</b>	10,970		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$513,030		

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>\$1,110,294</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$911,321</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$955,374</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$83</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$87</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>(\$44,053)</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>111.60%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,066,241</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$97</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>\$34,395</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$1,071,738</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>	Wyoming Public Library District		
<b>Unit Code:</b>	087/100/10	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	6/30/2023		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$123,838		
<b>Equalized Assessed Valuation:</b>	\$67,122,633		
<b>Population:</b>	2,042		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$51,041		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$163,900	\$404,819	\$252,398
Per Capita Beginning Fund Balance:	\$80	\$119	\$73
Revenues During FY 23:	\$126,152	\$287,041	\$229,439
Expenditures During FY 23:	\$111,815	\$275,601	\$199,778
Per Capita Revenues:	\$62	\$84	\$58
Per Capita Expenditures:	\$55	\$76	\$56
Revenues over/under Expenditures:	\$14,337	\$11,441	\$12,900
Ratio of Fund Balance to Expenditures:	159.40%	176.06%	125.00%
Ending Fund Balance for FY 23:	\$178,237	\$432,567	\$285,880
Per Capita Ending Fund Balance:	\$87	\$134	\$80

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$34,922	\$0
Total Unreserved Funds:	\$178,237	\$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>	<b>Zion-Benton Public Library District</b>
<b>Unit Code:</b>	049/060/10
<b>County:</b>	Lake
<b>Fiscal Year End:</b>	6/30/2023
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$4,317,000
<b>Equalized Assessed Valuation:</b>	\$757,107,079
<b>Population:</b>	42,836
<b>Employees:</b>	
<b>Full Time:</b>	19
<b>Part Time:</b>	12
<b>Salaries Paid:</b>	\$1,197,575

#### 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>\$1,271,357</b>	\$3,249,719	\$2,356,353
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$15,056	\$106
Revenues During FY 23:	<b>\$2,730,140</b>	\$3,845,835	\$2,514,850
Expenditures During FY 23:	<b>\$2,186,145</b>	\$3,342,167	\$2,207,675
Per Capita Revenues:	<b>\$64</b>	\$27,714	\$115
Per Capita Expenditures:	<b>\$51</b>	\$20,954	\$98
Revenues over/under Expenditures:	<b>\$543,995</b>	\$503,668	\$362,803
Ratio of Fund Balance to Expenditures:	<b>83.04%</b>	129.85%	102.50%
Ending Fund Balance for FY 23:	<b>\$1,815,352</b>	\$3,470,062	\$2,677,935
Per Capita Ending Fund Balance:	<b>\$42</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>\$327,892</b>	\$864,237	\$360,054
Total Unrestricted Net Assets:	<b>\$2,823,059</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