

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Daugherty Public Library District		
Unit Code:	088/015/10	County:	St. Clair
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,159		
Equalized Assessed Valuation:	\$116,573,748		
Population:	3,996		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$155,153	

Blended Component Units
Number Submitted = 1
Daugherty Memorial Trust Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$187,654	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$47	\$147	\$82
Revenues During FY 24:	\$247,286	\$288,817	\$223,786
Expenditures During FY 24:	\$269,579	\$264,434	\$207,851
Per Capita Revenues:	\$62	\$93	\$63
Per Capita Expenditures:	\$67	\$78	\$56
Revenues over/under Expenditures:	(\$22,293)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	61.34%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$165,361	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$41	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,462	\$100,921	\$0
Total Unrestricted Net Assets:	\$4,899	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Deer Creek Public Library District		
Unit Code:	090/010/10	County:	Tazewell
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$123,603		
Equalized Assessed Valuation:	\$44,985,649		
Population:	1,586		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$44,978		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$72,498	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$46	\$147	\$82
Revenues During FY 24:	\$123,603	\$288,817	\$223,786
Expenditures During FY 24:	\$106,476	\$264,434	\$207,851
Per Capita Revenues:	\$78	\$93	\$63
Per Capita Expenditures:	\$67	\$78	\$56
Revenues over/under Expenditures:	\$17,127	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	84.17%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$89,625	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$57	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$88,495	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Deerfield Public Library District		
Unit Code:	049/065/10	County:	LAKE
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,830,200		
Equalized Assessed Valuation:	\$1,382,992,164		
Population:	19,196		
Employees:			
Full Time:	31		
Part Time:	30		
Salaries Paid:	\$2,805,132		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,942,117	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$362	\$167	\$110
Revenues During FY 24:	\$5,653,523	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$5,978,207	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$295	\$163	\$114
Per Capita Expenditures:	\$311	\$136	\$102
Revenues over/under Expenditures:	(\$324,684)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	110.69%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$6,617,433	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$345	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$6,294,424	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$4,065,000	\$1,747,032	\$274,924
Per Capita Debt:	\$212	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dixmoor Public Library District		
Unit Code:	016/033/10	County:	Cook
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,592		
Equalized Assessed Valuation:	\$41,233,715		
Population:	2,973		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$221,310	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$74	\$147	\$82
Revenues During FY 24:	\$77,276	\$288,817	\$223,786
Expenditures During FY 24:	\$41,592	\$264,434	\$207,851
Per Capita Revenues:	\$26	\$93	\$63
Per Capita Expenditures:	\$14	\$78	\$56
Revenues over/under Expenditures:	\$35,684	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	617.89%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$256,994	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$86	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$256,994	\$200,638	\$7,353

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dodge Memorial Public Library District		
Unit Code:	002/010/10	County:	Alexander
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,896		
Equalized Assessed Valuation:	\$20,381,284		
Population:	1,177		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$12,461	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$11	\$147	\$82
Revenues During FY 24:	\$17,896	\$288,817	\$223,786
Expenditures During FY 24:	\$18,712	\$264,434	\$207,851
Per Capita Revenues:	\$15	\$93	\$63
Per Capita Expenditures:	\$16	\$78	\$56
Revenues over/under Expenditures:	(\$816)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	62.23%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$11,645	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$10	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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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:	Dolton Public Library District		
Unit Code:	016/035/10	County:	Cook
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,422,580		
Equalized Assessed Valuation:	\$300,510,446		
Population:	21,432		
Employees:			
Full Time:		4	
Part Time:		9	
Salaries Paid:	\$381,483		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,609,141	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$215	\$167	\$110
Revenues During FY 24:	\$1,384,348	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$1,094,453	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$65	\$163	\$114
Per Capita Expenditures:	\$51	\$136	\$102
Revenues over/under Expenditures:	\$289,895	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	447.62%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$4,899,036	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$229	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,279,584	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$3,697,104	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dongola Public Library District		
Unit Code:	091/005/10	County:	Union
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$112,072		
Equalized Assessed Valuation:	\$20,795,583		
Population:	1,781		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$24,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$50,885	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$29	\$147	\$82
Revenues During FY 24:	\$51,349	\$288,817	\$223,786
Expenditures During FY 24:	\$66,424	\$264,434	\$207,851
Per Capita Revenues:	\$29	\$93	\$63
Per Capita Expenditures:	\$37	\$78	\$56
Revenues over/under Expenditures:	(\$15,075)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	53.91%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$35,810	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$20	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Doyle Public Library District		
Unit Code:	068/020/10	County:	Montgomery
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$79,985		
Equalized Assessed Valuation:	\$53,462,729		
Population:	1,888		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$45,725		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$123,436	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$65	\$147	\$82
Revenues During FY 24:	\$70,173	\$288,817	\$223,786
Expenditures During FY 24:	\$97,614	\$264,434	\$207,851
Per Capita Revenues:	\$37	\$93	\$63
Per Capita Expenditures:	\$52	\$78	\$56
Revenues over/under Expenditures:	(\$27,441)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	98.34%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$95,995	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$51	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dunlap Public Library District		
Unit Code:	072/020/10	County:	Peoria
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,560,710		
Equalized Assessed Valuation:	\$223,439,785		
Population:	6,602		
Employees:			
Full Time:	5		
Part Time:	14		
Salaries Paid:	\$324,787		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,490,593	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$377	\$147	\$82
Revenues During FY 24:	\$692,833	\$288,817	\$223,786
Expenditures During FY 24:	\$603,815	\$264,434	\$207,851
Per Capita Revenues:	\$105	\$93	\$63
Per Capita Expenditures:	\$91	\$78	\$56
Revenues over/under Expenditures:	\$89,018	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	427.22%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$2,579,611	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$391	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,464,525	\$100,921	\$0
Total Unrestricted Net Assets:	\$1,378,056	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$533,000	\$90,601	\$0
Per Capita Debt:	\$81	\$38	\$0
General Obligation Debt over EAV:	0.24%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Earlville Public Library District		
Unit Code:	050/040/10	County:	Lasalle
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$233,325		
Equalized Assessed Valuation:	\$80,847,188		
Population:	2,800		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$90,341		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$692,065	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$247	\$147	\$82
Revenues During FY 24:	\$213,433	\$288,817	\$223,786
Expenditures During FY 24:	\$190,676	\$264,434	\$207,851
Per Capita Revenues:	\$76	\$93	\$63
Per Capita Expenditures:	\$68	\$78	\$56
Revenues over/under Expenditures:	\$22,757	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	374.89%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$714,822	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$255	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$384,733	\$100,921	\$0
Total Unrestricted Net Assets:	\$330,089	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Alton Public Library District		
Unit Code:	057/015/10	County:	Madison
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$542,823		
Equalized Assessed Valuation:	\$142,618,462		
Population:	9,411		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$277,820		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$883,064	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$94	\$147	\$82
Revenues During FY 24:	\$596,675	\$288,817	\$223,786
Expenditures During FY 24:	\$521,526	\$264,434	\$207,851
Per Capita Revenues:	\$63	\$93	\$63
Per Capita Expenditures:	\$55	\$78	\$56
Revenues over/under Expenditures:	\$75,149	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	183.73%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$958,213	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$102	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$268,949	\$28,478	\$0
Total Unreserved Funds:	\$689,266	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Dubuque Public Library District		
Unit Code:	043/010/10	County:	Jo Daviess
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,713,352		
Equalized Assessed Valuation:	\$131,381,336		
Population:	4,500		
Employees:			
Full Time:	4		
Part Time:	4		
Salaries Paid:	\$120,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$666,907	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$148	\$147	\$82
Revenues During FY 24:	\$692,729	\$288,817	\$223,786
Expenditures During FY 24:	\$1,027,301	\$264,434	\$207,851
Per Capita Revenues:	\$154	\$93	\$63
Per Capita Expenditures:	\$228	\$78	\$56
Revenues over/under Expenditures:	(\$334,572)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	18.84%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$193,515	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$43	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$168,526	\$100,921	\$0
Total Unrestricted Net Assets:	\$30,075	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$130,000	\$90,601	\$0
Per Capita Debt:	\$29	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Hazel Crest Public Library District														
Unit Code:	016/101/10	County:	Cook												
Fiscal Year End:	6/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$38,150														
Equalized Assessed Valuation:	\$30,112,203														
Population:	1,297														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$254,514	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$196	\$147	\$82
Revenues During FY 24:	\$37,666	\$288,817	\$223,786
Expenditures During FY 24:	\$32,721	\$264,434	\$207,851
Per Capita Revenues:	\$29	\$93	\$63
Per Capita Expenditures:	\$25	\$78	\$56
Revenues over/under Expenditures:	\$4,945	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	792.94%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$259,459	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$200	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$259,459	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edward Chipman Public Library District		
Unit Code:	046/030/10	County:	Kankakee
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$221,400		
Equalized Assessed Valuation:	\$155,755,105		
Population:	6,150		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$89,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$261,836	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$43	\$147	\$82
Revenues During FY 24:	\$142,523	\$288,817	\$223,786
Expenditures During FY 24:	\$153,289	\$264,434	\$207,851
Per Capita Revenues:	\$23	\$93	\$63
Per Capita Expenditures:	\$25	\$78	\$56
Revenues over/under Expenditures:	(\$10,766)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	163.79%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$251,070	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$41	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,717	\$28,478	\$0
Total Unreserved Funds:	\$129,353	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edwards River Public Library District		
Unit Code:	066/010/10	County:	Mercer
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$203,289		
Equalized Assessed Valuation:	\$99,069,653		
Population:	4,603		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$99,500	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$352,928	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$77	\$147	\$82
Revenues During FY 24:	\$246,566	\$288,817	\$223,786
Expenditures During FY 24:	\$208,890	\$264,434	\$207,851
Per Capita Revenues:	\$54	\$93	\$63
Per Capita Expenditures:	\$45	\$78	\$56
Revenues over/under Expenditures:	\$37,676	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	186.99%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$390,604	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$85	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,381	\$100,921	\$0
Total Unrestricted Net Assets:	\$243,223	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$405,000	\$90,601	\$0
Per Capita Debt:	\$88	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Eisenhower Public Library District		
Unit Code:	016/036/10	County:	Cook
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,178,437		
Equalized Assessed Valuation:	\$988,376,370		
Population:	24,360		
Employees:			
Full Time:	34		
Part Time:	23		
Salaries Paid:	\$2,265,416		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,030,727	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$165	\$167	\$110
Revenues During FY 24:	\$5,626,911	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$4,893,055	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$231	\$163	\$114
Per Capita Expenditures:	\$201	\$136	\$102
Revenues over/under Expenditures:	\$733,856	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	83.07%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$4,064,583	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$167	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$470,569	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$6,933,550	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$1,940,000	\$1,747,032	\$274,924
Per Capita Debt:	\$80	\$48	\$12
General Obligation Debt over EAV:	0.20%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	El Paso Public Library District		
Unit Code:	102/015/10	County:	Woodford
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$313,300		
Equalized Assessed Valuation:	\$136,611,466		
Population:	4,746		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$162,465		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$329,671	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$69	\$147	\$82
Revenues During FY 24:	\$317,189	\$288,817	\$223,786
Expenditures During FY 24:	\$313,300	\$264,434	\$207,851
Per Capita Revenues:	\$67	\$93	\$63
Per Capita Expenditures:	\$66	\$78	\$56
Revenues over/under Expenditures:	\$3,889	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	106.47%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$333,560	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$70	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$341,255	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Ela Area Public Library District		
Unit Code:	049/030/10	County:	Lake
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,837,125		
Equalized Assessed Valuation:	\$2,154,648,605		
Population:	36,366		
Employees:			
Full Time:	43		
Part Time:	55		
Salaries Paid:	\$3,624,518		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,356,980	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$92	\$167	\$110
Revenues During FY 24:	\$7,168,379	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$6,536,254	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$197	\$163	\$114
Per Capita Expenditures:	\$180	\$136	\$102
Revenues over/under Expenditures:	\$632,125	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	57.21%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$3,739,105	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$103	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$468,150	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$5,987,509	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$18,330	\$1,747,032	\$274,924
Per Capita Debt:	\$1	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Eldorado Memorial Public Library District		
Unit Code:	082/010/10	County:	Saline
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$512,100		
Equalized Assessed Valuation:	\$5,600,000		
Population:	5,200		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$135,393		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$507,842	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$98	\$147	\$82
Revenues During FY 24:	\$377,149	\$288,817	\$223,786
Expenditures During FY 24:	\$361,882	\$264,434	\$207,851
Per Capita Revenues:	\$73	\$93	\$63
Per Capita Expenditures:	\$70	\$78	\$56
Revenues over/under Expenditures:	\$15,267	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	144.55%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$523,109	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$101	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$523,109	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elkhart Public Library District		
Unit Code:	054/005/10	County:	Logan
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$143,032		
Equalized Assessed Valuation:	\$53,929,482		
Population:	841		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$40,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$120,647	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$143	\$147	\$82
Revenues During FY 24:	\$86,930	\$288,817	\$223,786
Expenditures During FY 24:	\$144,660	\$264,434	\$207,851
Per Capita Revenues:	\$103	\$93	\$63
Per Capita Expenditures:	\$172	\$78	\$56
Revenues over/under Expenditures:	(\$57,730)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	43.49%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$62,917	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$75	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,979	\$28,478	\$0
Total Unreserved Funds:	\$55,938	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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: Ella Johnson Public Library District

Unit Code: 045/005/10 **County:** Kane

Fiscal Year End: 6/30/2024

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,086,200

Equalized Assessed Valuation: \$1,097,109,529

Population: 25,277

Employees:

Full Time: 8

Part Time: 9

Salaries Paid: \$395,947

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 24:	\$884,231	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$35	\$167	\$110
Revenues During FY 24:	\$1,321,033	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$987,710	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$52	\$163	\$114
Per Capita Expenditures:	\$39	\$136	\$102
Revenues over/under Expenditures:	\$333,323	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	57.46%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$567,554	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$22	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,297	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$2,802,960	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Erie Public Library District		
Unit Code:	098/010/10	County:	Whiteside
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$175,200		
Equalized Assessed Valuation:	\$90,970,786		
Population:	1,602		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$88,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$187,946	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$117	\$147	\$82
Revenues During FY 24:	\$186,973	\$288,817	\$223,786
Expenditures During FY 24:	\$170,521	\$264,434	\$207,851
Per Capita Revenues:	\$117	\$93	\$63
Per Capita Expenditures:	\$106	\$78	\$56
Revenues over/under Expenditures:	\$16,452	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	119.87%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$204,398	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$128	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$204,398	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Eureka Public Library District		
Unit Code:	102/005/10	County:	Woodford
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,267,700		
Equalized Assessed Valuation:	\$147,782,547		
Population:	6,553		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$257,744		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$884,530	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$135	\$147	\$82
Revenues During FY 24:	\$737,621	\$288,817	\$223,786
Expenditures During FY 24:	\$552,689	\$264,434	\$207,851
Per Capita Revenues:	\$113	\$93	\$63
Per Capita Expenditures:	\$84	\$78	\$56
Revenues over/under Expenditures:	\$184,932	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	186.26%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$1,029,462	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$157	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,424,556	\$100,921	\$0
Total Unrestricted Net Assets:	\$258,882	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Evans Public Library District		
Unit Code:	026/005/10	County:	Fayette
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$768,869		
Equalized Assessed Valuation:	\$209,054,357		
Population:	11,960		
Employees:			
Full Time:	5		
Part Time:	5		
Salaries Paid:	\$299,841		

Blended Component Units
Number Submitted = 1 EVANS LIBRARY FOUNDATION

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,804,375	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$234	\$167	\$110
Revenues During FY 24:	\$4,146,271	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$5,090,264	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$347	\$163	\$114
Per Capita Expenditures:	\$426	\$136	\$102
Revenues over/under Expenditures:	(\$943,993)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	36.55%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$1,860,382	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$156	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,174,444	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$540,058	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Evergreen Park Public Library District		
Unit Code:	016/176/10	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,559,309		
Equalized Assessed Valuation:	\$561,537,461		
Population:	19,943		
Employees:			
Full Time:		12	
Part Time:		13	
Salaries Paid:	\$828,076		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,215,545	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$61	\$167	\$110
Revenues During FY 24:	\$1,704,284	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$1,708,648	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$85	\$163	\$114
Per Capita Expenditures:	\$86	\$136	\$102
Revenues over/under Expenditures:	(\$4,364)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	70.89%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$1,211,181	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$61	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$1,622,479	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farmersville-Waggoner Public Library District		
Unit Code:	068/001/10	County:	Montgomery
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$254,500		
Equalized Assessed Valuation:	\$52,407,003		
Population:	1,451		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$54,565		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$144,702	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$100	\$147	\$82
Revenues During FY 24:	\$110,122	\$288,817	\$223,786
Expenditures During FY 24:	\$102,375	\$264,434	\$207,851
Per Capita Revenues:	\$76	\$93	\$63
Per Capita Expenditures:	\$71	\$78	\$56
Revenues over/under Expenditures:	\$7,747	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	148.91%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$152,449	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$105	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$152,449	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Farmington Public Library District		
Unit Code:	029/015/10	County:	Fulton
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$436,445		
Equalized Assessed Valuation:	\$145,337,058		
Population:	7,020		
Employees:			
Full Time:	5		
Part Time:	4		
Salaries Paid:	\$175,472		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$683,116	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$97	\$147	\$82
Revenues During FY 24:	\$399,512	\$288,817	\$223,786
Expenditures During FY 24:	\$333,760	\$264,434	\$207,851
Per Capita Revenues:	\$57	\$93	\$63
Per Capita Expenditures:	\$48	\$78	\$56
Revenues over/under Expenditures:	\$65,752	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	224.37%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$748,868	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$107	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$421,696	\$100,921	\$0
Total Unrestricted Net Assets:	\$331,590	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$455,000	\$90,601	\$0
Per Capita Debt:	\$65	\$38	\$0
General Obligation Debt over EAV:	0.31%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flagg-Rochelle Public Library District		
Unit Code:	071/015/10	County:	Ogle
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$976,950		
Equalized Assessed Valuation:	\$381,754,261		
Population:	13,296		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$258,887		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$538,036	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$40	\$147	\$82
Revenues During FY 24:	\$727,369	\$288,817	\$223,786
Expenditures During FY 24:	\$617,010	\$264,434	\$207,851
Per Capita Revenues:	\$55	\$93	\$63
Per Capita Expenditures:	\$46	\$78	\$56
Revenues over/under Expenditures:	\$110,359	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	105.09%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$648,395	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$49	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,620	\$100,921	\$0
Total Unrestricted Net Assets:	\$463,079	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flanagan Public Library District		
Unit Code:	053/075/10	County:	Livingston
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$132,450		
Equalized Assessed Valuation:	\$58,335,377		
Population:	1,563		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$38,569		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$151,121	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$97	\$147	\$82
Revenues During FY 24:	\$136,004	\$288,817	\$223,786
Expenditures During FY 24:	\$109,770	\$264,434	\$207,851
Per Capita Revenues:	\$87	\$93	\$63
Per Capita Expenditures:	\$70	\$78	\$56
Revenues over/under Expenditures:	\$26,234	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	161.57%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$177,355	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$113	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$177,355	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$0	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Flossmoor Public Library District		
Unit Code:	016/111/10	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,840,055		
Equalized Assessed Valuation:	\$223,477,388		
Population:	9,704		
Employees:			
Full Time:	9		
Part Time:	18		
Salaries Paid:	\$757,297		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,029,422	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$209	\$167	\$110
Revenues During FY 24:	\$1,575,228	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$1,675,472	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$162	\$163	\$114
Per Capita Expenditures:	\$173	\$136	\$102
Revenues over/under Expenditures:	(\$100,244)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	115.14%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$1,929,178	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$199	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$1,913,017	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Fondulac Public Library District		
Unit Code:	090/020/10	County:	Tazewell
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,243,770		
Equalized Assessed Valuation:	\$542,790,987		
Population:	20,276		
Employees:			
Full Time:		15	
Part Time:		18	
Salaries Paid:		\$980,656	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,310,235	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$163	\$167	\$110
Revenues During FY 24:	\$2,621,227	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$2,794,821	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$129	\$163	\$114
Per Capita Expenditures:	\$138	\$136	\$102
Revenues over/under Expenditures:	(\$173,594)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	112.23%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$3,136,641	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$155	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,810	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$3,067,090	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$1,620,000	\$1,747,032	\$274,924
Per Capita Debt:	\$80	\$48	\$12
General Obligation Debt over EAV:	0.30%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forrest Public Library District		
Unit Code:	053/010/10	County:	Livingston
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$453,870		
Equalized Assessed Valuation:	\$69,633,648		
Population:	2,128		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$93,039		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$191,317	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$90	\$147	\$82
Revenues During FY 24:	\$192,275	\$288,817	\$223,786
Expenditures During FY 24:	\$320,833	\$264,434	\$207,851
Per Capita Revenues:	\$90	\$93	\$63
Per Capita Expenditures:	\$151	\$78	\$56
Revenues over/under Expenditures:	(\$128,558)	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	19.56%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$62,759	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$29	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,968	\$100,921	\$0
Total Unrestricted Net Assets:	\$1,791	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Fossil Ridge Public Library District		
Unit Code:	099/005/10	County:	Will
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,463,070		
Equalized Assessed Valuation:	\$871,752,979		
Population:	14,254		
Employees:			
Full Time:	8		
Part Time:	5		
Salaries Paid:	\$439,190		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$906,896	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$64	\$167	\$110
Revenues During FY 24:	\$1,179,796	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$1,391,957	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$83	\$163	\$114
Per Capita Expenditures:	\$98	\$136	\$102
Revenues over/under Expenditures:	(\$212,161)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	51.40%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$715,448	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$50	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,575	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$543,487	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$1,427,259	\$1,747,032	\$274,924
Per Capita Debt:	\$100	\$48	\$12
General Obligation Debt over EAV:	0.14%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Fountaindale Public Library District		
Unit Code:	099/010/10	County:	Will
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,264,633		
Equalized Assessed Valuation:	\$2,614,987,295		
Population:	67,049		
Employees:			
Full Time:		65	
Part Time:		51	
Salaries Paid:		\$5,124,412	

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 24:	\$7,274,562	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$108	\$167	\$110
Revenues During FY 24:	\$11,002,654	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$11,025,732	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$164	\$163	\$114
Per Capita Expenditures:	\$164	\$136	\$102
Revenues over/under Expenditures:	(\$23,078)	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	71.32%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$7,863,375	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$117	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,230,806	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$29,762,991	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$18,456,298	\$1,747,032	\$274,924
Per Capita Debt:	\$275	\$48	\$12
General Obligation Debt over EAV:	0.66%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Four Star Public Library District		
Unit Code:	001/030/10	County:	Adams
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$210,797		
Equalized Assessed Valuation:	\$116,564,123		
Population:	4,337		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$96,827		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$105,333	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$24	\$147	\$82
Revenues During FY 24:	\$224,650	\$288,817	\$223,786
Expenditures During FY 24:	\$207,851	\$264,434	\$207,851
Per Capita Revenues:	\$52	\$93	\$63
Per Capita Expenditures:	\$48	\$78	\$56
Revenues over/under Expenditures:	\$16,799	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	58.76%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$122,132	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$28	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$100,921	\$0
Total Unrestricted Net Assets:	\$101,595	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$215,928	\$90,601	\$0
Per Capita Debt:	\$50	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Fox Lake Public Library District		
Unit Code:	049/004/10	County:	Lake
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,276,000		
Equalized Assessed Valuation:	\$865,143,349		
Population:	25,284		
Employees:			
Full Time:		10	
Part Time:		12	
Salaries Paid:	\$538,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,116,616	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$123	\$167	\$110
Revenues During FY 24:	\$1,902,992	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$1,599,587	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$75	\$163	\$114
Per Capita Expenditures:	\$63	\$136	\$102
Revenues over/under Expenditures:	\$303,405	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	213.81%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$3,420,021	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$135	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,269,362	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$3,310,206	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$5,660,000	\$1,747,032	\$274,924
Per Capita Debt:	\$224	\$48	\$12
General Obligation Debt over EAV:	0.65%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox River Grove Public Library District		
Unit Code:	063/020/10	County:	Mchenry
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$924,500		
Equalized Assessed Valuation:	\$131,017,308		
Population:	3,973		
Employees:			
	Full Time:	3	
	Part Time:	8	
	Salaries Paid:	\$255,486	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$729,729	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$184	\$147	\$82
Revenues During FY 24:	\$580,083	\$288,817	\$223,786
Expenditures During FY 24:	\$505,420	\$264,434	\$207,851
Per Capita Revenues:	\$146	\$93	\$63
Per Capita Expenditures:	\$127	\$78	\$56
Revenues over/under Expenditures:	\$74,663	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	139.37%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$704,392	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$177	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,847	\$100,921	\$0
Total Unrestricted Net Assets:	\$769,514	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$0	\$90,601	\$0
Per Capita Debt:	\$0	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Fox River Valley Public Library District		
Unit Code:	045/015/10	County:	Kane
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,788,523		
Equalized Assessed Valuation:	\$2,761,826,710		
Population:	71,541		
Employees:			
Full Time:		26	
Part Time:		34	
Salaries Paid:		\$2,324,624	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,887,817	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$96	\$167	\$110
Revenues During FY 24:	\$4,719,611	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$4,006,641	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$66	\$163	\$114
Per Capita Expenditures:	\$56	\$136	\$102
Revenues over/under Expenditures:	\$712,970	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	189.70%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$7,600,787	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$106	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$453,915	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$7,126,229	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Frankfort Public Library District		
Unit Code:	099/020/10	County:	Will
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,518,755		
Equalized Assessed Valuation:	\$1,502,101,165		
Population:	33,761		
Employees:			
Full Time:		16	
Part Time:		26	
Salaries Paid:		\$1,535,111	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,062,278	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$31	\$167	\$110
Revenues During FY 24:	\$3,196,702	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$2,916,086	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$95	\$163	\$114
Per Capita Expenditures:	\$86	\$136	\$102
Revenues over/under Expenditures:	\$280,616	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	46.05%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$1,342,894	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$40	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$679,432	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$129,692	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$2,416,565	\$1,747,032	\$274,924
Per Capita Debt:	\$72	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Franklin Park Public Library District		
Unit Code:	016/037/10	County:	Cook
Fiscal Year End:	6/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,179,783		
Equalized Assessed Valuation:	\$651,775,645		
Population:	18,559		
Employees:			
	Full Time:	19	
	Part Time:	7	
	Salaries Paid:	\$1,030,593	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,438,447	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$293	\$167	\$110
Revenues During FY 24:	\$2,791,924	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$1,910,747	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$150	\$163	\$114
Per Capita Expenditures:	\$103	\$136	\$102
Revenues over/under Expenditures:	\$881,177	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	330.74%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$6,319,624	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$341	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,564,025	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$5,398,839	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Freeburg Area Public Library District		
Unit Code:	088/020/10	County:	St. Clair
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$446,000		
Equalized Assessed Valuation:	\$177,295,576		
Population:	6,102		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$150,238		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$548,664	\$412,203	\$263,125
Per Capita Beginning Fund Balance:	\$90	\$147	\$82
Revenues During FY 24:	\$356,528	\$288,817	\$223,786
Expenditures During FY 24:	\$322,311	\$264,434	\$207,851
Per Capita Revenues:	\$58	\$93	\$63
Per Capita Expenditures:	\$53	\$78	\$56
Revenues over/under Expenditures:	\$34,217	\$24,382	\$11,868
Ratio of Fund Balance to Expenditures:	180.84%	179.75%	129.07%
Ending Fund Balance for FY 24:	\$582,881	\$437,702	\$272,328
Per Capita Ending Fund Balance:	\$96	\$162	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$28,478	\$0
Total Unreserved Funds:	\$0	\$74,199	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$552,764	\$100,921	\$0
Total Unrestricted Net Assets:	\$30,117	\$200,638	\$7,353

FISCAL YEAR 2024



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 24:	\$252,018	\$90,601	\$0
Per Capita Debt:	\$41	\$38	\$0
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0

FISCAL YEAR 2024



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:	Fremont Public Library District		
Unit Code:	049/005/10	County:	Lake
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,889,436		
Equalized Assessed Valuation:	\$1,490,957,087		
Population:	38,492		
Employees:			
Full Time:	24		
Part Time:	31		
Salaries Paid:	\$2,196,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,200,039	\$3,345,076	\$2,636,650
Per Capita Beginning Fund Balance:	\$83	\$167	\$110
Revenues During FY 24:	\$5,636,757	\$4,009,454	\$2,666,102
Expenditures During FY 24:	\$4,522,305	\$3,522,109	\$2,336,148
Per Capita Revenues:	\$146	\$163	\$114
Per Capita Expenditures:	\$117	\$136	\$102
Revenues over/under Expenditures:	\$1,114,452	\$487,345	\$331,951
Ratio of Fund Balance to Expenditures:	95.40%	127.55%	105.13%
Ending Fund Balance for FY 24:	\$4,314,491	\$3,446,648	\$2,663,762
Per Capita Ending Fund Balance:	\$112	\$184	\$112

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,782,592	\$923,347	\$380,659
Total Unrestricted Net Assets:	\$3,979,856	\$4,094,136	\$2,734,868

FISCAL YEAR 2024



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 24:	\$0	\$1,747,032	\$274,924
Per Capita Debt:	\$0	\$48	\$12
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Beginning Retained Earnings	\$0	\$0	\$0
Revenues During FY 24:	\$0	\$0	\$0
Expenditures During FY 24:	\$0	\$0	\$0
Per Capita Revenues:	\$0	\$0	\$0
Per Capita Expenses:	\$0	\$0	\$0
Operating Income (loss):	\$0	\$0	\$0
Ratio of Retained Earnings to Expenses:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$0	\$0
Per Capita Ending Retained Earnings:	\$0	\$0	\$0