

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: | Palatine Public Library District | | |
| Unit Code: | 016/066/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$11,395,135 | | |
| Equalized Assessed Valuation: | \$2,972,180,532 | | |
| Population: | 89,395 | | |
| Employees: | | | |
| Full Time: | | 52 | |
| Part Time: | | 58 | |
| Salaries Paid: | | \$4,130,598 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$10,063,437 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$113 | \$167 | \$110 |
| Revenues During FY 24: | \$11,408,440 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$7,784,428 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$128 | \$163 | \$114 |
| Per Capita Expenditures: | \$87 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$3,624,012 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 154.68% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$12,040,749 | \$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: | \$1,510,257 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$13,404,874 | \$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: | \$3,695,000 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$41 | \$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: | Palestine Public Library District | | |
| Unit Code: | 017/010/10 | County: | Crawford |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$127,915 | | |
| Equalized Assessed Valuation: | \$46,997,511 | | |
| Population: | 2,193 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$63,281 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$227,071 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$104 | \$147 | \$82 |
| Revenues During FY 24: | \$157,519 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$123,479 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$72 | \$93 | \$63 |
| Per Capita Expenditures: | \$56 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$34,040 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 211.84% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$261,581 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$119 | \$162 | \$84 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$227,071 | \$28,478 | \$0 |
| Total Unreserved Funds: | \$34,040 | \$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: | Park Forest Public Library District | | |
| Unit Code: | 016/106/10 | County: | COOK |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,855,864 | | |
| Equalized Assessed Valuation: | \$215,805,187 | | |
| Population: | 20,763 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 13 | | |
| Salaries Paid: | \$704,864 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$7,031,068 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$339 | \$167 | \$110 |
| Revenues During FY 24: | \$2,001,170 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$1,681,505 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$96 | \$163 | \$114 |
| Per Capita Expenditures: | \$81 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$319,665 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 437.15% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$7,350,733 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$354 | \$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: | \$171,625 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$7,038,016 | \$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: | \$131,386 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$6 | \$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: | Paw Paw Public Library District | | |
| Unit Code: | 052/010/10 | County: | Lee |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$44,353 | | |
| Equalized Assessed Valuation: | \$13,122,381 | | |
| Population: | 830 | | |
| 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: | \$176,976 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$213 | \$147 | \$82 |
| Revenues During FY 24: | \$38,322 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$38,565 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$46 | \$93 | \$63 |
| Per Capita Expenditures: | \$46 | \$78 | \$56 |
| Revenues over/under Expenditures: | (\$243) | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 458.27% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$176,733 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$213 | \$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: | Pearl City Public Library District | | |
| Unit Code: | 089/060/10 | County: | Stephenson |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$228,090 | | |
| Equalized Assessed Valuation: | \$74,921,233 | | |
| Population: | 2,432 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 2 | | |
| Salaries Paid: | \$50,387 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$295,723 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$122 | \$147 | \$82 |
| Revenues During FY 24: | \$117,766 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$111,664 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$48 | \$93 | \$63 |
| Per Capita Expenditures: | \$46 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$6,102 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 270.30% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$301,825 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$124 | \$162 | \$84 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$0 | \$28,478 | \$0 |
| Total Unreserved Funds: | \$295,723 | \$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: | Pecatonica Public Library District | | |
| Unit Code: | 101/020/10 | County: | Winnebago |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$260,022 | | |
| Equalized Assessed Valuation: | \$139,753,148 | | |
| Population: | 4,300 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$136,525 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$152,520 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$35 | \$147 | \$82 |
| Revenues During FY 24: | \$299,044 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$251,420 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$70 | \$93 | \$63 |
| Per Capita Expenditures: | \$58 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$47,624 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 79.61% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$200,144 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$47 | \$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: | \$103,073 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$97,071 | \$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: | Pembroke Public Library District | | | | | | | | | | | |
| Unit Code: | 046/035/10 | County: | Kankakee | | | | | | | | | |
| Fiscal Year End: | 6/30/2024 | | | | | | | | | | | |
| Accounting Method: | Cash With Assets | | | | | | | | | | | |
| Appropriation or Budget: | \$107,702 | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$14,393,257 | | | | | | | | | | | |
| Population: | 1,843 | | | | | | | | | | | |
| Employees: | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">3</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">\$88,000</td> </tr> </table> | | | Full Time: | | | Part Time: | 3 | | Salaries Paid: | \$88,000 | |
| Full Time: | | | | | | | | | | | | |
| Part Time: | 3 | | | | | | | | | | | |
| Salaries Paid: | \$88,000 | | | | | | | | | | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$410 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$0 | \$147 | \$82 |
| Revenues During FY 24: | \$3,300 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$0 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$2 | \$93 | \$63 |
| Per Capita Expenditures: | \$0 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$3,300 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$3,710 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$2 | \$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: | Peotone Public Library District | | |
| Unit Code: | 099/050/10 | County: | Will |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,146,000 | | |
| Equalized Assessed Valuation: | \$651,359,758 | | |
| Population: | 4,320 | | |
| Employees: | | | |
| Full Time: | 5 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$347,216 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,206,864 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$279 | \$147 | \$82 |
| Revenues During FY 24: | \$716,742 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$647,357 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$166 | \$93 | \$63 |
| Per Capita Expenditures: | \$150 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$69,385 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 197.15% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$1,276,249 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$295 | \$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: | \$1,276,249 | \$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: | Peru Public Library District | | |
| Unit Code: | 050/045/10 | County: | Lasalle |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$892,777 | | |
| Equalized Assessed Valuation: | \$267,739,326 | | |
| Population: | 9,898 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$320,172 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,138,799 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$115 | \$167 | \$110 |
| Revenues During FY 24: | \$893,802 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$575,443 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$90 | \$163 | \$114 |
| Per Capita Expenditures: | \$58 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$318,359 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 235.85% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$1,357,158 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$137 | \$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: | \$96,100 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$1,300,413 | \$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: | Philo Public Library District | | |
| Unit Code: | 010/365/10 | County: | Champaign |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$146,750 | | |
| Equalized Assessed Valuation: | \$70,289,601 | | |
| Population: | 1,897 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$51,747 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$143,327 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$76 | \$147 | \$82 |
| Revenues During FY 24: | \$117,065 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$114,913 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$62 | \$93 | \$63 |
| Per Capita Expenditures: | \$61 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$2,152 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 126.60% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$145,479 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$77 | \$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: | \$94,782 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$105,538 | \$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: | Phoenix Public Library District | | |
| Unit Code: | 016/161/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$62,484 | | |
| Equalized Assessed Valuation: | \$5,436,255 | | |
| Population: | 1,708 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 3 | | |
| Salaries Paid: | \$22,660 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$15,262 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$9 | \$147 | \$82 |
| Revenues During FY 24: | \$38,812 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$38,694 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$23 | \$93 | \$63 |
| Per Capita Expenditures: | \$23 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$118 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 39.75% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$15,380 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$9 | \$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: | Piper City Public Library District | | | | | | | | | | | |
| Unit Code: | 027/035/10 | County: | Ford | | | | | | | | | |
| Fiscal Year End: | 6/30/2024 | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | |
| Appropriation or Budget: | \$45,111 | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$34,522,329 | | | | | | | | | | | |
| Population: | 1,021 | | | | | | | | | | | |
| Employees: | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">6</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$26,253</td> </tr> </table> | | | Full Time: | | | Part Time: | 6 | | Salaries Paid: | \$26,253 | |
| Full Time: | | | | | | | | | | | | |
| Part Time: | 6 | | | | | | | | | | | |
| Salaries Paid: | \$26,253 | | | | | | | | | | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$32,002 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$31 | \$147 | \$82 |
| Revenues During FY 24: | \$51,834 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$50,553 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$51 | \$93 | \$63 |
| Per Capita Expenditures: | \$50 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$1,281 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 65.84% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$33,283 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$33 | \$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 Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|---|----------------|------|
| Unit Name: | Plainfield Public Library District | | |
| Unit Code: | 099/055/10 | County: | Will |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$11,258,000 | | |
| Equalized Assessed Valuation: | \$2,928,869,372 | | |
| Population: | 79,063 | | |
| Employees: | | | |
| Full Time: | | 24 | |
| Part Time: | | 26 | |
| Salaries Paid: | | \$2,070,737 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$3,908,626 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$49 | \$167 | \$110 |
| Revenues During FY 24: | \$4,935,927 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$3,647,960 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$62 | \$163 | \$114 |
| Per Capita Expenditures: | \$46 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$1,287,967 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 142.45% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$5,196,593 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$66 | \$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: | \$131,704 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$5,800,096 | \$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: | \$7,686,366 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$97 | \$48 | \$12 |
| General Obligation Debt over EAV: | 0.26% | 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: | Plano Community Public Library District | | |
| Unit Code: | 047/020/10 | County: | Kendall |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$3,679,000 | | |
| Equalized Assessed Valuation: | \$414,706,580 | | |
| Population: | 13,107 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$335,091 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,460,943 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$111 | \$167 | \$110 |
| Revenues During FY 24: | \$1,080,263 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$894,338 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$82 | \$163 | \$114 |
| Per Capita Expenditures: | \$68 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$185,925 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 184.14% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$1,646,868 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$126 | \$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: | \$251,280 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$1,395,588 | \$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: | \$286,110 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$22 | \$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: | Polo Public Library District | | |
| Unit Code: | 071/035/10 | County: | Ogle |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$201,137 | | |
| Equalized Assessed Valuation: | \$61,234,201 | | |
| Population: | 2,520 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$102,889 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$179,707 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$71 | \$147 | \$82 |
| Revenues During FY 24: | \$201,137 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$192,887 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$80 | \$93 | \$63 |
| Per Capita Expenditures: | \$77 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$8,250 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 97.44% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$187,957 | \$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: | \$117,438 | \$28,478 | \$0 |
| Total Unreserved Funds: | \$37,387 | \$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: | Poplar Creek Public Library District | | |
| Unit Code: | 016/067/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$13,004,373 | | |
| Equalized Assessed Valuation: | \$1,718,284,854 | | |
| Population: | 65,645 | | |
| Employees: | | | |
| | Full Time: | 42 | |
| | Part Time: | 33 | |
| | Salaries Paid: | \$3,120,673 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|---------------------|--------------------|
| Beginning Fund Balance for FY 24: | \$3,487,894 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$53 | \$167 | \$110 |
| Revenues During FY 24: | \$7,095,942 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$5,719,815 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$108 | \$163 | \$114 |
| Per Capita Expenditures: | \$87 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$1,376,127 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 85.04% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$4,864,021 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$74 | \$184 | \$112 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$0 | \$0 | \$0 |
| Total Unreserved Funds: | \$0 | \$0 | \$0 |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$1,965,093 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$4,332,311 | \$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: | \$8,652,852 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$132 | \$48 | \$12 |
| General Obligation Debt over EAV: | 0.44% | 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: | Prairie Creek Public Library District | | |
| Unit Code: | 053/070/10 | County: | Livingston |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$351,249 | | |
| Equalized Assessed Valuation: | \$151,542,443 | | |
| Population: | 5,149 | | |
| Employees: | | | |
| | Full Time: | 3 | |
| | Part Time: | 14 | |
| | Salaries Paid: | \$132,036 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$401,412 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$78 | \$147 | \$82 |
| Revenues During FY 24: | \$286,038 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$285,813 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$56 | \$93 | \$63 |
| Per Capita Expenditures: | \$56 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$225 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 140.52% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$401,637 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$78 | \$162 | \$84 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$401,637 | \$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

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: | Prairie Trails Public Library District | | |
| Unit Code: | 016/080/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,171,868 | | |
| Equalized Assessed Valuation: | \$694,087,803 | | |
| Population: | 30,376 | | |
| Employees: | | | |
| | Full Time: | 8 | |
| | Part Time: | 25 | |
| | Salaries Paid: | \$839,597 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$2,965,164 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$98 | \$167 | \$110 |
| Revenues During FY 24: | \$2,486,760 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$1,773,495 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$82 | \$163 | \$114 |
| Per Capita Expenditures: | \$58 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$713,265 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 207.41% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$3,678,429 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$121 | \$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: | \$790,142 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$2,455,098 | \$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: | \$399,117 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$13 | \$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: | Prospect Heights Public Library District | | |
| Unit Code: | 016/070/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,450,400 | | |
| Equalized Assessed Valuation: | \$781,134,359 | | |
| Population: | 15,334 | | |
| Employees: | | | |
| Full Time: | 7 | | |
| Part Time: | 35 | | |
| Salaries Paid: | \$1,726,680 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$2,620,977 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$171 | \$167 | \$110 |
| Revenues During FY 24: | \$4,697,530 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$3,208,081 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$306 | \$163 | \$114 |
| Per Capita Expenditures: | \$209 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$1,489,449 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 103.19% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$3,310,426 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$216 | \$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: | \$3,001,017 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$3,259,166 | \$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: | \$202,463 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$13 | \$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: | Putnam County Public Library District | | |
| Unit Code: | 078/005/10 | County: | Putnam |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$513,975 | | |
| Equalized Assessed Valuation: | \$245,125,225 | | |
| Population: | 5,637 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 12 | | |
| Salaries Paid: | \$248,686 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$555,224 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$98 | \$147 | \$82 |
| Revenues During FY 24: | \$571,212 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$658,087 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$101 | \$93 | \$63 |
| Per Capita Expenditures: | \$117 | \$78 | \$56 |
| Revenues over/under Expenditures: | (\$86,875) | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 71.17% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$468,349 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$83 | \$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: | \$468,714 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | (\$46,181) | \$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: | Reddick Public Library District | | |
| Unit Code: | 050/035/10 | County: | Lasalle |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,327,150 | | |
| Equalized Assessed Valuation: | \$579,498,800 | | |
| Population: | 24,302 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 15 | | |
| Salaries Paid: | \$553,053 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$3,115,865 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$128 | \$167 | \$110 |
| Revenues During FY 24: | \$1,867,025 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$1,128,079 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$77 | \$163 | \$114 |
| Per Capita Expenditures: | \$46 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$738,946 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 341.71% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$3,854,811 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$159 | \$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: | \$2,878,444 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$981,440 | \$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: | Richton Park Public Library District | | |
| Unit Code: | 016/074/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$2,206,557 | | |
| Equalized Assessed Valuation: | \$214,676,471 | | |
| Population: | 12,500 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 15 | | |
| Salaries Paid: | \$598,373 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$859,945 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$69 | \$167 | \$110 |
| Revenues During FY 24: | \$1,240,433 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$1,018,560 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$99 | \$163 | \$114 |
| Per Capita Expenditures: | \$81 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$221,873 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 106.21% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$1,081,818 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$87 | \$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: | \$404,699 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$1,696,450 | \$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: | \$3,120,000 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$250 | \$48 | \$12 |
| General Obligation Debt over EAV: | 1.45% | 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: | Rick Warren Memorial Public Library District | | |
| Unit Code: | 039/010/10 | County: | Jackson |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$58,706 | | |
| Equalized Assessed Valuation: | \$46,751,133 | | |
| Population: | 2,797 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 4 | | |
| Salaries Paid: | \$30,979 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$153,758 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$55 | \$147 | \$82 |
| Revenues During FY 24: | \$71,354 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$58,706 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$26 | \$93 | \$63 |
| Per Capita Expenditures: | \$21 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$12,648 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 283.46% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$166,406 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$59 | \$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: | River East Public Library District | | |
| Unit Code: | 063/030/10 | County: | Mchenry |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$350,142 | | |
| Equalized Assessed Valuation: | \$120,460,098 | | |
| Population: | 4,230 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 7 | | |
| Salaries Paid: | \$176,297 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$144,106 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$34 | \$147 | \$82 |
| Revenues During FY 24: | \$298,551 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$313,359 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$71 | \$93 | \$63 |
| Per Capita Expenditures: | \$74 | \$78 | \$56 |
| Revenues over/under Expenditures: | (\$14,808) | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 41.26% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$129,298 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$31 | \$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: | \$42,432 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$86,866 | \$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: | River Forest Public Library District | | |
| Unit Code: | 016/121/10 | County: | Cook |
| Fiscal Year End: | 4/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$1,610,700 | | |
| Equalized Assessed Valuation: | \$753,085,077 | | |
| Population: | 11,717 | | |
| Employees: | | | |
| Full Time: | 8 | | |
| Part Time: | 17 | | |
| Salaries Paid: | \$761,347 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,219,023 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$104 | \$167 | \$110 |
| Revenues During FY 24: | \$1,671,289 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$1,373,799 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$143 | \$163 | \$114 |
| Per Capita Expenditures: | \$117 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$297,490 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 94.37% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$1,296,433 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$111 | \$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: | \$1,977,968 | \$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: | \$97,001 | \$1,747,032 | \$274,924 |
| Per Capita Debt: | \$8 | \$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: | River Grove Public Library District | | |
| Unit Code: | 016/073/10 | County: | Cook |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,333,750 | | |
| Equalized Assessed Valuation: | \$283,755,806 | | |
| Population: | 10,282 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 10 | | |
| Salaries Paid: | \$274,043 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$787,997 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$77 | \$147 | \$82 |
| Revenues During FY 24: | \$719,882 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$645,934 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$70 | \$93 | \$63 |
| Per Capita Expenditures: | \$63 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$73,948 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 133.44% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$861,945 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$84 | \$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: | \$143,817 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$686,949 | \$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: | \$62,643 | \$90,601 | \$0 |
| Per Capita Debt: | \$6 | \$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: | River Valley Public Library District | | |
| Unit Code: | 081/005/10 | County: | Rock Island |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,162,180 | | |
| Equalized Assessed Valuation: | \$157,539,531 | | |
| Population: | 5,173 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 9 | | |
| Salaries Paid: | \$264,265 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$597,557 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$116 | \$147 | \$82 |
| Revenues During FY 24: | \$589,994 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$512,737 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$114 | \$93 | \$63 |
| Per Capita Expenditures: | \$99 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$77,257 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 131.61% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$674,814 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$130 | \$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: | \$70,115 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$604,698 | \$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: | Riverdale Public Library District |
| Unit Code: | 016/075/10 |
| County: | Cook |
| Fiscal Year End: | 6/30/2024 |
| Accounting Method: | Modified Accrual |
| Appropriation or Budget: | \$1,001,000 |
| Equalized Assessed Valuation: | \$127,888,284 |
| Population: | 10,665 |
| Employees: | |
| Full Time: | 3 |
| Part Time: | 6 |
| Salaries Paid: | \$263,862 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$295,530 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$28 | \$147 | \$82 |
| Revenues During FY 24: | \$687,508 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$605,103 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$64 | \$93 | \$63 |
| Per Capita Expenditures: | \$57 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$82,405 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 62.46% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$377,935 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$35 | \$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: | \$128,531 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$581,191 | \$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: | \$22,461 | \$90,601 | \$0 |
| Per Capita Debt: | \$2 | \$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: | Robert R. Jones Public Library District | | |
| Unit Code: | 081/010/10 | County: | Rock Island |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$298,639 | | |
| Equalized Assessed Valuation: | \$132,353,824 | | |
| Population: | 4,901 | | |
| Employees: | | | |
| Full Time: | 2 | | |
| Part Time: | 4 | | |
| Salaries Paid: | \$164,681 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$266,725 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$54 | \$147 | \$82 |
| Revenues During FY 24: | \$311,666 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$296,260 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$64 | \$93 | \$63 |
| Per Capita Expenditures: | \$60 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$15,406 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 95.23% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$282,131 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$58 | \$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: | \$39,707 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$242,424 | \$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: | Robert W. Rowe Public Library District | | |
| Unit Code: | 050/016/10 | County: | Lasalle |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$337,937 | | |
| Equalized Assessed Valuation: | \$138,002,237 | | |
| Population: | 4,856 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 6 | | |
| Salaries Paid: | \$118,629 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$465,601 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$96 | \$147 | \$82 |
| Revenues During FY 24: | \$348,790 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$225,837 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$72 | \$93 | \$63 |
| Per Capita Expenditures: | \$47 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$122,953 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 260.61% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$588,554 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$121 | \$162 | \$84 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$236,031 | \$28,478 | \$0 |
| Total Unreserved Funds: | \$352,523 | \$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: | Robinson Public Library District | | |
| Unit Code: | 017/020/10 | County: | Crawford |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,953,950 | | |
| Equalized Assessed Valuation: | \$463,002,631 | | |
| Population: | 15,437 | | |
| Employees: | | | |
| | Full Time: | 3 | |
| | Part Time: | 15 | |
| | Salaries Paid: | \$396,277 | |

| Blended Component Units |
|----------------------------|
| Number Submitted = 1 |
| Robinson Library Endowment |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$2,058,248 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$133 | \$167 | \$110 |
| Revenues During FY 24: | \$1,215,739 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$1,070,782 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$79 | \$163 | \$114 |
| Per Capita Expenditures: | \$69 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$144,957 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 205.76% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$2,203,205 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$143 | \$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: | \$604,098 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$1,599,107 | \$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: | Rochester Public Library District | | |
| Unit Code: | 083/020/10 | County: | Sangamon |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,048,844 | | |
| Equalized Assessed Valuation: | \$222,622 | | |
| Population: | 7,540 | | |
| Employees: | | | |
| Full Time: | 6 | | |
| Part Time: | 8 | | |
| Salaries Paid: | \$348,010 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$650,084 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$86 | \$147 | \$82 |
| Revenues During FY 24: | \$653,375 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$648,872 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$87 | \$93 | \$63 |
| Per Capita Expenditures: | \$86 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$4,503 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 100.88% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$654,587 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$87 | \$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: | \$654,587 | \$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: | Rock Falls Public Library District | | |
| Unit Code: | 098/015/10 | County: | Whiteside |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$289,824 | | |
| Equalized Assessed Valuation: | \$121,614,563 | | |
| Population: | 8,000 | | |
| Employees: | | | |
| Full Time: | 1 | | |
| Part Time: | 5 | | |
| Salaries Paid: | \$103,146 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$232,965 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$29 | \$147 | \$82 |
| Revenues During FY 24: | \$320,763 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$213,891 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$40 | \$93 | \$63 |
| Per Capita Expenditures: | \$27 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$106,872 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 158.88% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$339,837 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$42 | \$162 | \$84 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|--------------------|-----------------|----------------|
| Total Reserved Funds: | \$162,193 | \$28,478 | \$0 |
| Total Unreserved Funds: | \$1,157,534 | \$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: | Rock River Public Library District | | | | | | | | | | | | | | |
| Unit Code: | 081/020/10 | County: | Rock Island | | | | | | | | | | | | |
| Fiscal Year End: | 6/30/2024 | | | | | | | | | | | | | | |
| Accounting Method: | Cash | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$92,722 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$63,540,438 | | | | | | | | | | | | | | |
| Population: | 3,380 | | | | | | | | | | | | | | |
| 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: | \$37,728 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$11 | \$147 | \$82 |
| Revenues During FY 24: | \$94,686 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$91,368 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$28 | \$93 | \$63 |
| Per Capita Expenditures: | \$27 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$3,318 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 44.92% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$41,046 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$12 | \$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 Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|---------------------------------|----------------|--------|
| Unit Name: | Roselle Public Library District | | |
| Unit Code: | 022/030/10 | County: | Dupage |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,662,500 | | |
| Equalized Assessed Valuation: | \$986,373,218 | | |
| Population: | 22,898 | | |
| Employees: | | | |
| Full Time: | 14 | | |
| Part Time: | 18 | | |
| Salaries Paid: | \$1,115,563 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$2,677,935 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$117 | \$167 | \$110 |
| Revenues During FY 24: | \$2,603,421 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$2,334,140 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$114 | \$163 | \$114 |
| Per Capita Expenditures: | \$102 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$269,281 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 113.41% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$2,647,216 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$116 | \$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: | \$264,152 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$4,391,526 | \$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: | Round Lake Area Public Library District | | |
| Unit Code: | 049/037/10 | County: | Lake |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,712,350 | | |
| Equalized Assessed Valuation: | \$3,356,596 | | |
| Population: | 109,000 | | |
| Employees: | | | |
| | Full Time: | 39 | |
| | Part Time: | 130 | |
| | Salaries Paid: | \$1,967,123 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$1,971,860 | \$3,345,076 | \$2,636,650 |
| Per Capita Beginning Fund Balance: | \$18 | \$167 | \$110 |
| Revenues During FY 24: | \$3,875,085 | \$4,009,454 | \$2,666,102 |
| Expenditures During FY 24: | \$3,591,772 | \$3,522,109 | \$2,336,148 |
| Per Capita Revenues: | \$36 | \$163 | \$114 |
| Per Capita Expenditures: | \$33 | \$136 | \$102 |
| Revenues over/under Expenditures: | \$283,313 | \$487,345 | \$331,951 |
| Ratio of Fund Balance to Expenditures: | 62.79% | 127.55% | 105.13% |
| Ending Fund Balance for FY 24: | \$2,255,173 | \$3,446,648 | \$2,663,762 |
| Per Capita Ending Fund Balance: | \$21 | \$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: | \$419,833 | \$923,347 | \$380,659 |
| Total Unrestricted Net Assets: | \$2,757,384 | \$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: | Roxana Public Library District | | |
| Unit Code: | 057/025/10 | County: | Madison |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$526,504 | | |
| Equalized Assessed Valuation: | \$377,645,918 | | |
| Population: | 1,454 | | |
| Employees: | | | |
| Full Time: | 3 | | |
| Part Time: | 4 | | |
| Salaries Paid: | \$210,048 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$569,222 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$391 | \$147 | \$82 |
| Revenues During FY 24: | \$654,960 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$534,405 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$450 | \$93 | \$63 |
| Per Capita Expenditures: | \$368 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$120,555 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 129.07% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$689,777 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$474 | \$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: | \$128,948 | \$100,921 | \$0 |
| Total Unrestricted Net Assets: | \$465,232 | \$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: | Royalton Public Library District | | |
| Unit Code: | 028/015/10 | County: | Franklin |
| Fiscal Year End: | 6/30/2024 | | |
| Accounting Method: | Cash | | |
| Appropriation or Budget: | \$34,797 | | |
| Equalized Assessed Valuation: | \$7,594,026 | | |
| Population: | 1,068 | | |
| Employees: | | | |
| Full Time: | | | |
| Part Time: | 1 | | |
| Salaries Paid: | \$15,057 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 24: | \$17,051 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$16 | \$147 | \$82 |
| Revenues During FY 24: | \$34,756 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$34,797 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$33 | \$93 | \$63 |
| Per Capita Expenditures: | \$33 | \$78 | \$56 |
| Revenues over/under Expenditures: | (\$41) | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 48.88% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$17,010 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$16 | \$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: | Rural Woodstock Public Library District | | | | | | | | | | | | | | |
| Unit Code: | 063/050/10 | County: | Mchenry | | | | | | | | | | | | |
| Fiscal Year End: | 6/30/2024 | | | | | | | | | | | | | | |
| Accounting Method: | Cash With Assets | | | | | | | | | | | | | | |
| Appropriation or Budget: | \$500,721 | | | | | | | | | | | | | | |
| Equalized Assessed Valuation: | \$495,323,734 | | | | | | | | | | | | | | |
| Population: | 12,322 | | | | | | | | | | | | | | |
| 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: | \$287,304 | \$412,203 | \$263,125 |
| Per Capita Beginning Fund Balance: | \$23 | \$147 | \$82 |
| Revenues During FY 24: | \$511,245 | \$288,817 | \$223,786 |
| Expenditures During FY 24: | \$490,810 | \$264,434 | \$207,851 |
| Per Capita Revenues: | \$41 | \$93 | \$63 |
| Per Capita Expenditures: | \$40 | \$78 | \$56 |
| Revenues over/under Expenditures: | \$20,435 | \$24,382 | \$11,868 |
| Ratio of Fund Balance to Expenditures: | 62.70% | 179.75% | 129.07% |
| Ending Fund Balance for FY 24: | \$307,739 | \$437,702 | \$272,328 |
| Per Capita Ending Fund Balance: | \$25 | \$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: | \$307,739 | \$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 |