



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **John Mosser Public Library District**

Unit Code: 048/005/10 County: Knox

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$245,915

Equalized Assessed Valuation: \$20,007,932

Population: 3,319

Employees:

 Full Time: 2

 Part Time: 5

 Salaries Paid: \$53,864

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$667,930	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$201	\$60	\$34
Revenue Collected During FY 13:	\$92,571	\$237,706	\$173,861
Expenditures During FY 13:	\$234,576	\$223,686	\$154,834
Per Capita Revenue:	\$28	\$58	\$43
Per Capita Expenditures:	\$71	\$53	\$38
Revenues over (under) Expenditures:	-\$142,005	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	224.20%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$525,925	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$158	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,875	\$12,491	\$
Total Unreserved Funds:	\$529,774	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Johnsburg Public Library District**

Unit Code: **063/025/10** County: **Mchenry**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$750,832**

Equalized Assessed Valuation: **\$362,454,605**

Population: **12,421**

Employees:

 Full Time: **5**

 Part Time: **8**

 Salaries Paid: **\$239,428**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$184,009	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$15	\$60	\$34
Revenue Collected During FY 13:	\$587,200	\$237,706	\$173,861
Expenditures During FY 13:	\$561,806	\$223,686	\$154,834
Per Capita Revenue:	\$47	\$58	\$43
Per Capita Expenditures:	\$45	\$53	\$38
Revenues over (under) Expenditures:	\$25,394	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	37.27%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$209,403	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$17	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,278	\$90,939	\$
Total Unrestricted Net Assets:	\$133,506	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Julia Hull Public Library District**

Unit Code: **071/030/10** County: **Ogle**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$249,600**

Equalized Assessed Valuation: **\$151,707,288**

Population: **8,277**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$99,503**

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 13:	\$182,983	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$22	\$60	\$34
Revenue Collected During FY 13:	\$254,790	\$237,706	\$173,861
Expenditures During FY 13:	\$275,859	\$223,686	\$154,834
Per Capita Revenue:	\$31	\$58	\$43
Per Capita Expenditures:	\$33	\$53	\$38
Revenues over (under) Expenditures:	-\$21,069	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	58.69%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$161,914	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$20	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$155,853	\$12,491	\$
Total Unreserved Funds:	\$35,364	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Justice Public Library District**

Unit Code: **016/053/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$802,080**

Equalized Assessed Valuation: **\$166,560,493**

Population: **13,707**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$164,504**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$344,497	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$25	\$60	\$34
Revenue Collected During FY 13:	\$335,822	\$237,706	\$173,861
Expenditures During FY 13:	\$327,442	\$223,686	\$154,834
Per Capita Revenue:	\$25	\$58	\$43
Per Capita Expenditures:	\$24	\$53	\$38
Revenues over (under) Expenditures:	\$8,380	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	107.77%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$352,877	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$26	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$503,527	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kaneville Public Library District**

Unit Code: **045/025/10** County: **Kane**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$126,034**

Equalized Assessed Valuation: **\$40,645,855**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$34,047**

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 13:	\$98,540	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$76	\$60	\$34
Revenue Collected During FY 13:	\$88,501	\$237,706	\$173,861
Expenditures During FY 13:	\$72,810	\$223,686	\$154,834
Per Capita Revenue:	\$68	\$58	\$43
Per Capita Expenditures:	\$56	\$53	\$38
Revenues over (under) Expenditures:	\$15,691	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	156.89%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$114,231	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$88	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$89,000	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kenilworth Public Library District**

Unit Code: **016/052/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$336,500**

Equalized Assessed Valuation: **\$292,920,004**

Population: **2,513**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

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 13:	\$39.610	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$16	\$60	\$34
Revenue Collected During FY 13:	\$272.646	\$237,706	\$173,861
Expenditures During FY 13:	\$275.987	\$223,686	\$154,834
Per Capita Revenue:	\$108	\$58	\$43
Per Capita Expenditures:	\$110	\$53	\$38
Revenues over (under) Expenditures:	-\$3.341	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	13.14%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$36.269	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$14	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$36.269	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kewanee Public Library District**

Unit Code: **037/015/10** County: **Henry**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$953,451**

Equalized Assessed Valuation: **\$110,031,431**

Population: **14,501**

Employees:

 Full Time: **10**

 Part Time: **13**

 Salaries Paid: **\$395,108**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$702.728	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$48	\$98	\$69
Revenue Collected During FY 13:	\$1,016.162	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$832.953	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$70	\$117	\$83
Per Capita Expenditures:	\$57	\$119	\$79
Revenues over (under) Expenditures:	\$183.209	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	106.42%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$886.470	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$61	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$734.678	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$232.640	\$2,619,581	\$1,736,921



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$489.176	\$2,727,144	\$265,000
Per Capita Debt:	\$34	\$85	\$14
General Obligation Debt over EAV:	0.08%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	La Grange Park Public Library District	
Unit Code:	016/055/10	County: Cook
Fiscal Year End:	6/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,882,000	
Equalized Assessed Valuation:	\$336,131,046	
Population:	13,579	
Employees:		
	Full Time:	10
	Part Time:	15
	Salaries Paid:	\$657,048

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 13:	\$1,193,410	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$88	\$98	\$69
Revenue Collected During FY 13:	\$1,704,953	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$1,556,311	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$126	\$117	\$83
Per Capita Expenditures:	\$115	\$119	\$79
Revenues over (under) Expenditures:	\$148,642	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	89.10%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1,386,614	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$102	\$93	\$70
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$
Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	\$208.194	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$1,360,046	\$2,619,581	\$1,736,921



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,215,000	\$2,727,144	\$265,000
Per Capita Debt:	\$163	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Harpe Carnegie Public Library District**

Unit Code: 034/008/10 County: Hancock

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$62,840

Equalized Assessed Valuation: \$28,728,865

Population: 2,026

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$23,260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$45,433	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$22	\$60	\$34
Revenue Collected During FY 13:	\$62,840	\$237,706	\$173,861
Expenditures During FY 13:	\$52,535	\$223,686	\$154,834
Per Capita Revenue:	\$31	\$58	\$43
Per Capita Expenditures:	\$26	\$53	\$38
Revenues over (under) Expenditures:	\$10,305	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	106.10%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$55,738	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$28	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$57,998	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Moille-Clarion Public Library District**

Unit Code: **006/005/10** County: **Bureau**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$117,500**

Equalized Assessed Valuation: **\$36,749,235**

Population: **1,832**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$27,548**

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 13:	\$55,216	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$30	\$60	\$34
Revenue Collected During FY 13:	\$97,055	\$237,706	\$173,861
Expenditures During FY 13:	\$90,606	\$223,686	\$154,834
Per Capita Revenue:	\$53	\$58	\$43
Per Capita Expenditures:	\$49	\$53	\$38
Revenues over (under) Expenditures:	\$6,449	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	68.20%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$61,790	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$34	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$61,790	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ladd Public Library District**

Unit Code: **006/003/10** County: **Bureau**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,197**

Equalized Assessed Valuation: **\$20,927,839**

Population: **1,588**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$16,535**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$69,305	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$44	\$60	\$34
Revenue Collected During FY 13:	\$54,720	\$237,706	\$173,861
Expenditures During FY 13:	\$48,496	\$223,686	\$154,834
Per Capita Revenue:	\$34	\$58	\$43
Per Capita Expenditures:	\$31	\$53	\$38
Revenues over (under) Expenditures:	\$6,224	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	155.74%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$75,529	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$48	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Villa Public Library District	
Unit Code:	049/034/10	County: Lake
Fiscal Year End:	6/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,705,380	
Equalized Assessed Valuation:	\$889,107,866	
Population:	40,276	
Employees:		
	Full Time:	15
	Part Time:	53
	Salaries Paid:	\$1,743,581

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 13:	\$2,759,795	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$69	\$98	\$69
Revenue Collected During FY 13:	\$4,580,439	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$3,810,550	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$114	\$117	\$83
Per Capita Expenditures:	\$95	\$119	\$79
Revenues over (under) Expenditures:	\$769,889	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	40.14%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1,529,684	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$38	\$93	\$70
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$911,201	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$15,043,190	\$2,619,581	\$1,736,921



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lawrence Public Library District**

Unit Code: **051/030/10** County: **Lawrence**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$543,400**

Equalized Assessed Valuation: **\$106,488,410**

Population: **16,833**

Employees:

 Full Time: **3**

 Part Time: **4**

 Salaries Paid: **\$100,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$417,740	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$25	\$60	\$34
Revenue Collected During FY 13:	\$247,304	\$237,706	\$173,861
Expenditures During FY 13:	\$228,344	\$223,686	\$154,834
Per Capita Revenue:	\$15	\$58	\$43
Per Capita Expenditures:	\$14	\$53	\$38
Revenues over (under) Expenditures:	\$18,960	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	259.35%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$592,200	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$35	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$592,200	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$155.500	\$154,770	\$
Per Capita Debt:	\$9	\$40	\$
General Obligation Debt over EAV:	0.15%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lemont Public Library District**

Unit Code: **016/054/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,843,500**

Equalized Assessed Valuation: **\$804,570,207**

Population: **22,592**

Employees:

 Full Time: **10**

 Part Time: **25**

 Salaries Paid: **\$571,714**

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 13:	\$415.837	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$18	\$98	\$69
Revenue Collected During FY 13:	\$1,204.736	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$1,126.672	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$53	\$117	\$83
Per Capita Expenditures:	\$50	\$119	\$79
Revenues over (under) Expenditures:	\$78.064	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	43.84%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$493.901	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$22	\$93	\$70
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$518.431	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$493.901	\$2,619,581	\$1,736,921



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.065.000	\$2,727,144	\$265,000
Per Capita Debt:	\$47	\$85	\$14
General Obligation Debt over EAV:	0.13%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lena Public Library District**

Unit Code: **089/010/10** County: **Stephenson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$262,034**

Equalized Assessed Valuation: **\$106,098,345**

Population: **5,184**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$75,116**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$526,208	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$102	\$60	\$34
Revenue Collected During FY 13:	\$197,624	\$237,706	\$173,861
Expenditures During FY 13:	\$154,834	\$223,686	\$154,834
Per Capita Revenue:	\$38	\$58	\$43
Per Capita Expenditures:	\$30	\$53	\$38
Revenues over (under) Expenditures:	\$42,790	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	367.49%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$568,998	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$110	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,455	\$90,939	\$
Total Unrestricted Net Assets:	\$462,543	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lewistown-Carnegie Public Library District**

Unit Code: **029/005/10** County: **Fulton**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,990,401**

Equalized Assessed Valuation: **\$50,588,197**

Population: **5,762**

Employees:

 Full Time: **3**

 Part Time: **2**

 Salaries Paid: **\$60,314**

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 13:	\$74,723	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$13	\$60	\$34
Revenue Collected During FY 13:	\$89,757	\$237,706	\$173,861
Expenditures During FY 13:	\$95,241	\$223,686	\$154,834
Per Capita Revenue:	\$16	\$58	\$43
Per Capita Expenditures:	\$17	\$53	\$38
Revenues over (under) Expenditures:	-\$5,484	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	72.70%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$69,239	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$12	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$103,799	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lexington Public Library District**

Unit Code: **064/010/10** County: **McLean**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$152,566**

Equalized Assessed Valuation: **\$64,730,067**

Population: **2,945**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$83,605**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,080	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$1	\$60	\$34
Revenue Collected During FY 13:	\$172,696	\$237,706	\$173,861
Expenditures During FY 13:	\$155,263	\$223,686	\$154,834
Per Capita Revenue:	\$59	\$58	\$43
Per Capita Expenditures:	\$53	\$53	\$38
Revenues over (under) Expenditures:	\$17,433	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	13.86%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$21,513	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$7	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$252,773	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lillie M. Evans Public Library District	
Unit Code:	072/025/10	County: Peoria
Fiscal Year End:	6/30/2013	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$640,300	
Equalized Assessed Valuation:	\$79,637,516	
Population:	4,007	
Employees:		
	Full Time:	1
	Part Time:	9
	Salaries Paid:	\$156,839

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$449,275	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$112	\$60	\$34
Revenue Collected During FY 13:	\$286,657	\$237,706	\$173,861
Expenditures During FY 13:	\$305,026	\$223,686	\$154,834
Per Capita Revenue:	\$72	\$58	\$43
Per Capita Expenditures:	\$76	\$53	\$38
Revenues over (under) Expenditures:	-\$18,369	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	141.27%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$430,906	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$108	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$359,820	\$90,939	\$
Total Unrestricted Net Assets:	\$71,086	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

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 13:	\$276,760	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$19	\$60	\$34
Revenue Collected During FY 13:	\$676,814	\$237,706	\$173,861
Expenditures During FY 13:	\$784,721	\$223,686	\$154,834
Per Capita Revenue:	\$47	\$58	\$43
Per Capita Expenditures:	\$54	\$53	\$38
Revenues over (under) Expenditures:	-\$107,907	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	21.52%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$168,853	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$12	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$168,853	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11.574	\$2,727,144	\$265,000
Per Capita Debt:	\$1	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

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 13:	\$	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$	\$60	\$34
Revenue Collected During FY 13:	\$367,044	\$237,706	\$173,861
Expenditures During FY 13:	\$311,250	\$223,686	\$154,834
Per Capita Revenue:	\$41	\$58	\$43
Per Capita Expenditures:	\$35	\$53	\$38
Revenues over (under) Expenditures:	\$55,794	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	17.93%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$55,794	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$6	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,782	\$12,491	\$
Total Unreserved Funds:	\$42,842	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

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 13:	\$87.193	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$116	\$60	\$34
Revenue Collected During FY 13:	\$27.532	\$237,706	\$173,861
Expenditures During FY 13:	\$28.660	\$223,686	\$154,834
Per Capita Revenue:	\$37	\$58	\$43
Per Capita Expenditures:	\$38	\$53	\$38
Revenues over (under) Expenditures:	-\$1.128	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	300.30%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$86.065	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$115	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lovington Public Library District

Unit Code: 070/040/10 County: Moultrie

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$87,000

Equalized Assessed Valuation: \$27,879,682

Population: 1,000

Employees:

 Full Time: 1

 Part Time: 1

 Salaries Paid: \$38,704

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$79,007	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$79	\$60	\$34
Revenue Collected During FY 13:	\$79,299	\$237,706	\$173,861
Expenditures During FY 13:	\$70,861	\$223,686	\$154,834
Per Capita Revenue:	\$79	\$58	\$43
Per Capita Expenditures:	\$71	\$53	\$38
Revenues over (under) Expenditures:	\$8,438	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	123.40%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$87,445	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$87	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$128,445	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$