



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$242,923	\$2,574,547	\$130,000
Per Capita Debt:	\$12	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$3,025,619	\$160,861	\$
Per Capita Debt:	\$240	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$1,031,000	\$160,861	\$
Per Capita Debt:	\$78	\$39	\$
General Obligation Debt over EAV:	0.03%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$761,766	\$160,861	\$
Per Capita Debt:	\$61	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Maquon Public Library District**

Unit Code: **048/010/10** County: **Knox**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$74,925**

Equalized Assessed Valuation: **\$36,824,520**

Population: **284**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$17,000**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$92,746	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$327	\$74	\$40
Revenue Collected During FY 14:	\$78,179	\$246,403	\$177,807
Expenditures During FY 14:	\$50,863	\$237,721	\$155,066
Per Capita Revenue:	\$275	\$67	\$46
Per Capita Expenditures:	\$179	\$62	\$41
Revenues over (under) Expenditures:	\$27,316	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	236.05%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$120,062	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$423	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Marengo-Union Public Library District**

Unit Code: **063/028/10** County: **Mchenry**

Fiscal Year End: **6/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,781,252**

Equalized Assessed Valuation: **\$300,987,031**

Population: **13,933**

Employees:

 Full Time: **5**

 Part Time: **13**

 Salaries Paid: **\$316,689**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$808,694	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$58	\$98	\$71
Revenue Collected During FY 14:	\$1,044,773	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$1,567,571	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$75	\$124	\$92
Per Capita Expenditures:	\$113	\$115	\$94
Revenues over (under) Expenditures:	-\$522,798	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	39.61%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$620,896	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$45	\$102	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$27,037	\$
Total Unreserved Funds:	\$	\$112,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,831	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$652,699	\$2,651,405	\$1,807,773



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$688,666	\$2,574,547	\$130,000
Per Capita Debt:	\$49	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$104,845	\$160,861	\$
Per Capita Debt:	\$46	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **012/050/10** County: **Clark**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$127,126**

Equalized Assessed Valuation: **\$56,272,212**

Population: **4,649**

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 14:	\$4,815	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$1	\$74	\$40
Revenue Collected During FY 14:	\$93,384	\$246,403	\$177,807
Expenditures During FY 14:	\$94,982	\$237,721	\$155,066
Per Capita Revenue:	\$20	\$67	\$46
Per Capita Expenditures:	\$20	\$62	\$41
Revenues over (under) Expenditures:	-\$1,598	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	6.23%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$5,914	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$1	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$5,914	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

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 14:	\$116	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$	\$74	\$40
Revenue Collected During FY 14:	\$69,813	\$246,403	\$177,807
Expenditures During FY 14:	\$68,758	\$237,721	\$155,066
Per Capita Revenue:	\$29	\$67	\$46
Per Capita Expenditures:	\$29	\$62	\$41
Revenues over (under) Expenditures:	\$1,055	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	1.70%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$1,171	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$518,778	\$2,574,547	\$130,000
Per Capita Debt:	\$22	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$1,195,000	\$160,861	\$
Per Capita Debt:	\$5,241	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$2,574,547	\$130,000
Per Capita Debt:	\$	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	M-C River Valley Public Library District	
Unit Code:	069/010/10	County: Morgan
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$200,001	
Equalized Assessed Valuation:	\$26,732,715	
Population:	1,974	
Employees:		
Full Time:		2
Part Time:		2
Salaries Paid:		\$32,485

Blended Component Units

Number Submitted = 1
M-C River Valley Pubic Library District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$84,970	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$43	\$74	\$40
Revenue Collected During FY 14:	\$83,559	\$246,403	\$177,807
Expenditures During FY 14:	\$75,490	\$237,721	\$155,066
Per Capita Revenue:	\$42	\$67	\$46
Per Capita Expenditures:	\$38	\$62	\$41
Revenues over (under) Expenditures:	\$8,069	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	123.25%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$93,039	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$47	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,172	\$94,974	\$
Total Unrestricted Net Assets:	\$10,799	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$2,574,547	\$130,000
Per Capita Debt:	\$	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Milan-Blackhawk Public Library District**

Unit Code: 081/008/10 County: Rock Island

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$224,494

Equalized Assessed Valuation: \$172,000,567

Population: 9,820

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 14:	\$72,552	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$7	\$74	\$40
Revenue Collected During FY 14:	\$245,316	\$246,403	\$177,807
Expenditures During FY 14:	\$223,462	\$237,721	\$155,066
Per Capita Revenue:	\$25	\$67	\$46
Per Capita Expenditures:	\$23	\$62	\$41
Revenues over (under) Expenditures:	\$21,854	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	42.25%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$94,406	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$10	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$21,869	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Milford Public Library District**

Unit Code: **038/010/10** County: **Iroquois**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$79,625**

Equalized Assessed Valuation: **\$40,021,810**

Population: **2,452**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$46,697**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$57,547	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$23	\$74	\$40
Revenue Collected During FY 14:	\$75,330	\$246,403	\$177,807
Expenditures During FY 14:	\$70,294	\$237,721	\$155,066
Per Capita Revenue:	\$31	\$67	\$46
Per Capita Expenditures:	\$29	\$62	\$41
Revenues over (under) Expenditures:	\$5,036	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	89.03%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$62,583	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$26	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mineral Gold Public Library District**

Unit Code: **006/010/10** County: **Bureau**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,450**

Equalized Assessed Valuation: **\$16,016,739**

Population: **420**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$24,696**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$34,815	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$83	\$74	\$40
Revenue Collected During FY 14:	\$51,560	\$246,403	\$177,807
Expenditures During FY 14:	\$41,562	\$237,721	\$155,066
Per Capita Revenue:	\$123	\$67	\$46
Per Capita Expenditures:	\$99	\$62	\$41
Revenues over (under) Expenditures:	\$9,998	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	107.82%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$44,813	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$107	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$2,574,547	\$130,000
Per Capita Debt:	\$	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$68,606	\$2,574,547	\$130,000
Per Capita Debt:	\$4	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Moore Memorial Public Library District**

Unit Code: 081/015/10 County: Rock Island

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$21,587

Equalized Assessed Valuation: \$10,434,882

Population: 711

Employees:

 Full Time: 1

 Part Time: 1

 Salaries Paid: \$8,192

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,915	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$7	\$74	\$40
Revenue Collected During FY 14:	\$21,859	\$246,403	\$177,807
Expenditures During FY 14:	\$21,998	\$237,721	\$155,066
Per Capita Revenue:	\$31	\$67	\$46
Per Capita Expenditures:	\$31	\$62	\$41
Revenues over (under) Expenditures:	-\$139	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	21.71%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$4,776	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$7	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$2,574,547	\$130,000
Per Capita Debt:	\$	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Morrison-Mary Wiley Public Library District**

Unit Code: 072/030/10 County: Peoria

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$123,900

Equalized Assessed Valuation: \$

Population: 2,800

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$58,408

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$738,468	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$264	\$74	\$40
Revenue Collected During FY 14:	\$138,896	\$246,403	\$177,807
Expenditures During FY 14:	\$135,289	\$237,721	\$155,066
Per Capita Revenue:	\$50	\$67	\$46
Per Capita Expenditures:	\$48	\$62	\$41
Revenues over (under) Expenditures:	\$3,607	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	546.52%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$739,383	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$264	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,598	\$94,974	\$
Total Unrestricted Net Assets:	\$209,484	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$2,574,547	\$130,000
Per Capita Debt:	\$	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$11,634,776	\$2,574,547	\$130,000
Per Capita Debt:	\$215	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nancy L. Mc Conathy Public Library District**

Unit Code: 016/077/10 County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$385,450

Equalized Assessed Valuation: \$69,936,262

Population: 10,497

Employees:

 Full Time: 2

 Part Time: 5

 Salaries Paid: \$113,332

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$59,733	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$6	\$74	\$40
Revenue Collected During FY 14:	\$327,608	\$246,403	\$177,807
Expenditures During FY 14:	\$325,210	\$237,721	\$155,066
Per Capita Revenue:	\$31	\$67	\$46
Per Capita Expenditures:	\$31	\$62	\$41
Revenues over (under) Expenditures:	\$2,398	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	19.10%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$62,131	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$6	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$184,523	\$94,974	\$
Total Unrestricted Net Assets:	\$566,609	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$764,939	\$160,861	\$
Per Capita Debt:	\$73	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Neoga Public Library District**

Unit Code: **018/010/10** County: **Cumberland**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$307,305**

Equalized Assessed Valuation: **\$42,276,412**

Population: **3,210**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$32,787**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$218,207	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$68	\$74	\$40
Revenue Collected During FY 14:	\$81,040	\$246,403	\$177,807
Expenditures During FY 14:	\$71,859	\$237,721	\$155,066
Per Capita Revenue:	\$25	\$67	\$46
Per Capita Expenditures:	\$22	\$62	\$41
Revenues over (under) Expenditures:	\$9,181	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	316.44%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$227,388	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$71	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,808	\$94,974	\$
Total Unrestricted Net Assets:	\$209,718	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,380,000	\$2,574,547	\$130,000
Per Capita Debt:	\$146	\$80	\$7
General Obligation Debt over EAV:	0.47%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **New Windsor Public Library District**

Unit Code: **066/015/10** County: **Mercer**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,428**

Equalized Assessed Valuation: **\$16,784,952**

Population: **1,219**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$21,965**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$11,188	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$9	\$74	\$40
Revenue Collected During FY 14:	\$38,278	\$246,403	\$177,807
Expenditures During FY 14:	\$38,428	\$237,721	\$155,066
Per Capita Revenue:	\$31	\$67	\$46
Per Capita Expenditures:	\$32	\$62	\$41
Revenues over (under) Expenditures:	-\$150	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	28.72%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$11,038	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$9	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

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 14:	\$497,388	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$175	\$74	\$40
Revenue Collected During FY 14:	\$271,621	\$246,403	\$177,807
Expenditures During FY 14:	\$211,689	\$237,721	\$155,066
Per Capita Revenue:	\$95	\$67	\$46
Per Capita Expenditures:	\$74	\$62	\$41
Revenues over (under) Expenditures:	\$59,932	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	237.17%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$502,068	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$176	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$502,068	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$2,574,547	\$130,000
Per Capita Debt:	\$	\$80	\$7
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Riverside Public Library District	
Unit Code:	016/063/10	County: Cook
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,413,120	
Equalized Assessed Valuation:	\$233,627,407	
Population:	6,705	
Employees:		
	Full Time:	21
	Part Time:	3
	Salaries Paid:	\$421,577

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$619,092	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$92	\$98	\$71
Revenue Collected During FY 14:	\$1,154,683	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$840,441	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$172	\$124	\$92
Per Capita Expenditures:	\$125	\$115	\$94
Revenues over (under) Expenditures:	\$314,242	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	99.06%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$832,534	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$124	\$102	\$63

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$27,037	\$
Total Unreserved Funds:	\$	\$112,718	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$281,114	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$587,910	\$2,651,405	\$1,807,773



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$725,000	\$2,574,547	\$130,000
Per Capita Debt:	\$108	\$80	\$7
General Obligation Debt over EAV:	0.31%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$620,566	\$2,574,547	\$130,000
Per Capita Debt:	\$9	\$80	\$7
General Obligation Debt over EAV:	0.05%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,400,000	\$2,574,547	\$130,000
Per Capita Debt:	\$240	\$80	\$7
General Obligation Debt over EAV:	1.29%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ohio Public Library District**

Unit Code: **006/015/10** County: **Bureau**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,843**

Equalized Assessed Valuation: **\$27,455,630**

Population: **970**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$17,849**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$42,657	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$44	\$74	\$40
Revenue Collected During FY 14:	\$77,917	\$246,403	\$177,807
Expenditures During FY 14:	\$39,843	\$237,721	\$155,066
Per Capita Revenue:	\$80	\$67	\$46
Per Capita Expenditures:	\$41	\$62	\$41
Revenues over (under) Expenditures:	\$38,074	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	202.62%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$80,731	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$83	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$94,974	\$
Total Unrestricted Net Assets:	\$	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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: **Oregon Public Library District**

Unit Code: **071/020/10** County: **Ogle**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$495,040**

Equalized Assessed Valuation: **\$108,711,113**

Population: **6,109**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$121,490**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$583,155	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$95	\$74	\$40
Revenue Collected During FY 14:	\$346,756	\$246,403	\$177,807
Expenditures During FY 14:	\$275,115	\$237,721	\$155,066
Per Capita Revenue:	\$57	\$67	\$46
Per Capita Expenditures:	\$45	\$62	\$41
Revenues over (under) Expenditures:	\$71,641	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	238.01%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$654,796	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$107	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$418,145	\$94,974	\$
Total Unrestricted Net Assets:	\$236,651	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$	\$160,861	\$
Per Capita Debt:	\$	\$39	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$	\$
Expenditures During FY 14:	\$	\$	\$
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 14:	\$	\$	\$
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 14:	\$8,254,544	\$2,574,547	\$130,000
Per Capita Debt:	\$140	\$80	\$7
General Obligation Debt over EAV:	0.56%	0.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$134	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$5	\$
Expenditures During FY 14:	\$	\$84	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$79	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.62%	0.00%
Ending Retained Earnings for FY 14:	\$	\$55	\$
Per Capita Ending Retained Earnings:	\$	\$	\$