



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: **Palastine Public Library District**

Unit Code: **017/010/10** County: **Crawford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$140,329**

Equalized Assessed Valuation: **\$27,336,338**

Population: **2,370**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$33,988**

Blended Component Units

Number Submitted = 1
Palastine Public Library District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$59,486	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$25	\$74	\$40
Revenue Collected During FY 14:	\$92,998	\$246,403	\$177,807
Expenditures During FY 14:	\$107,089	\$237,721	\$155,066
Per Capita Revenue:	\$39	\$67	\$46
Per Capita Expenditures:	\$45	\$62	\$41
Revenues over (under) Expenditures:	-\$14,091	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	42.39%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$45,395	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$19	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,803	\$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

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 Less Than 850,000

Local Government Profile

Unit Name: **Pecatonica Public Library District**

Unit Code: 101/020/10 County: Winnebago

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$199,663

Equalized Assessed Valuation: \$96,088,869

Population: 4,265

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$100,671

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$110,087	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$26	\$74	\$40
Revenue Collected During FY 14:	\$303,592	\$246,403	\$177,807
Expenditures During FY 14:	\$348,602	\$237,721	\$155,066
Per Capita Revenue:	\$71	\$67	\$46
Per Capita Expenditures:	\$82	\$62	\$41
Revenues over (under) Expenditures:	-\$45,010	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	32.70%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$113,997	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$27	\$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:	\$42,534	\$94,974	\$
Total Unrestricted Net Assets:	\$71,463	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$49,926	\$160,861	\$
Per Capita Debt:	\$12	\$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:	\$180,327	\$160,861	\$
Per Capita Debt:	\$42	\$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: **Philo Public Library District**

Unit Code: **010/365/10** County: **Champaign**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$104,770**

Equalized Assessed Valuation: **\$42,169,214**

Population: **1,954**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$41,764**

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:	\$60,234	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$31	\$74	\$40
Revenue Collected During FY 14:	\$89,583	\$246,403	\$177,807
Expenditures During FY 14:	\$89,776	\$237,721	\$155,066
Per Capita Revenue:	\$46	\$67	\$46
Per Capita Expenditures:	\$46	\$62	\$41
Revenues over (under) Expenditures:	-\$193	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	66.88%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$60,041	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$31	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$107,092	\$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:	\$29,772	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$26	\$74	\$40
Revenue Collected During FY 14:	\$38,516	\$246,403	\$177,807
Expenditures During FY 14:	\$40,548	\$237,721	\$155,066
Per Capita Revenue:	\$34	\$67	\$46
Per Capita Expenditures:	\$35	\$62	\$41
Revenues over (under) Expenditures:	-\$2,032	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	68.41%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$27,740	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$24	\$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:	Plainfield Public Library District		
Unit Code:	099/055/10	County:	Will
Fiscal Year End:	6/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,104,000		
Equalized Assessed Valuation:	\$1,763,292,840		
Population:	75,337		
Employees:			
	Full Time:	19	
	Part Time:	49	
	Salaries Paid:	\$1,764,646	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,156,968	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$15	\$98	\$71
Revenue Collected During FY 14:	\$3,699,503	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$3,271,754	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$49	\$124	\$92
Per Capita Expenditures:	\$43	\$115	\$94
Revenues over (under) Expenditures:	\$427,749	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	48.44%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$1,584,717	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$21	\$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:	\$468,618	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$1,071,329	\$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:	\$87,028	\$2,574,547	\$130,000
Per Capita Debt:	\$1	\$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:	\$3,338,251	\$160,861	\$
Per Capita Debt:	\$255	\$39	\$
General Obligation Debt over EAV:	1.65%	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: **Polo Public Library District**

Unit Code: 071/035/10 County: Ogle

Fiscal Year End: 6/30/2014

Accounting Method: Combination

Appropriation or Budget: \$103,000

Equalized Assessed Valuation: \$41,787,432

Population: 2,813

Employees:

 Full Time: 2

 Part Time: 60

 Salaries Paid: \$856,390

Blended Component Units

Number Submitted = 1
Polo Public Library District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$217,253	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$77	\$74	\$40
Revenue Collected During FY 14:	\$183,978	\$246,403	\$177,807
Expenditures During FY 14:	\$176,999	\$237,721	\$155,066
Per Capita Revenue:	\$65	\$67	\$46
Per Capita Expenditures:	\$63	\$62	\$41
Revenues over (under) Expenditures:	\$6,979	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	126.69%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$224,232	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$80	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$223,131	\$15,709	\$
Total Unreserved Funds:	\$1,102	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,390,000	\$2,574,547	\$130,000
Per Capita Debt:	\$484	\$80	\$7
General Obligation Debt over EAV:	1.78%	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: **Posen Public Library District**

Unit Code: 016/068/10 County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$118,810

Equalized Assessed Valuation: \$60,890,668

Population: 6,013

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:	\$26,326	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$4	\$74	\$40
Revenue Collected During FY 14:	\$70,888	\$246,403	\$177,807
Expenditures During FY 14:	\$85,987	\$237,721	\$155,066
Per Capita Revenue:	\$12	\$67	\$46
Per Capita Expenditures:	\$14	\$62	\$41
Revenues over (under) Expenditures:	-\$15,099	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	13.06%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$11,227	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$2	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$1,572	\$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 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

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:	\$410,425	\$2,574,547	\$130,000
Per Capita Debt:	\$17	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,485,000	\$2,574,547	\$130,000
Per Capita Debt:	\$402	\$80	\$7
General Obligation Debt over EAV:	3.76%	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

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

Local Government Profile

Unit Name: Rick Warren Memorial Public Library District

Unit Code: 039/010/10 County: Jackson

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$41,981

Equalized Assessed Valuation: \$21,374,055

Population: 3,108

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$21,237

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	\$69,727	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$22	\$74	\$40
Revenue Collected During FY 14:	\$48,049	\$246,403	\$177,807
Expenditures During FY 14:	\$42,168	\$237,721	\$155,066
Per Capita Revenue:	\$15	\$67	\$46
Per Capita Expenditures:	\$14	\$62	\$41
Revenues over (under) Expenditures:	\$5,881	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	179.30%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$75,608	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$24	\$80	\$46

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$	\$48,161	\$

Net Assets

	Amounts	Averages	Medians
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

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:	\$12,750	\$160,861	\$
Per Capita Debt:	\$2	\$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:	\$12,800	\$160,861	\$
Per Capita Debt:	\$3	\$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: **Robert W. Rowe Public Library District**

Unit Code: 050/016/10 County: Lasalle

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$234,207

Equalized Assessed Valuation: \$70,259,916

Population: 4,178

Employees:

 Full Time: 1

 Part Time: 5

 Salaries Paid: \$100,780

Blended Component Units

Number Submitted = 1
Robert W. Rowe Public Library District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$26,489	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$6	\$74	\$40
Revenue Collected During FY 14:	\$234,207	\$246,403	\$177,807
Expenditures During FY 14:	\$193,863	\$237,721	\$155,066
Per Capita Revenue:	\$56	\$67	\$46
Per Capita Expenditures:	\$46	\$62	\$41
Revenues over (under) Expenditures:	\$40,344	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	17.26%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$33,452	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$8	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,709	\$
Total Unreserved Funds:	\$40,344	\$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:	Robinson Public Library District		
Unit Code:	017/020/10	County:	Crawford
Fiscal Year End:	6/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,446,170		
Equalized Assessed Valuation:	\$328,447,176		
Population:	15,437		
Employees:			
Full Time:			3
Part Time:			20
Salaries Paid:			\$265,305

Blended Component Units

Number Submitted = 1
Robinson Library Endowment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,231,969	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$80	\$74	\$40
Revenue Collected During FY 14:	\$781,216	\$246,403	\$177,807
Expenditures During FY 14:	\$597,653	\$237,721	\$155,066
Per Capita Revenue:	\$51	\$67	\$46
Per Capita Expenditures:	\$39	\$62	\$41
Revenues over (under) Expenditures:	\$183,563	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	236.85%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$1,415,532	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$92	\$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:	\$302,451	\$94,974	\$
Total Unrestricted Net Assets:	\$1,113,081	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$17,237	\$160,861	\$
Per Capita Debt:	\$1	\$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: **Rock River Public Library District**

Unit Code: **081/020/10** County: **Rock Island**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$46,578,445**

Population: **3,463**

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:	\$30,953	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$9	\$74	\$40
Revenue Collected During FY 14:	\$48,239	\$246,403	\$177,807
Expenditures During FY 14:	\$71,029	\$237,721	\$155,066
Per Capita Revenue:	\$14	\$67	\$46
Per Capita Expenditures:	\$21	\$62	\$41
Revenues over (under) Expenditures:	-\$22,790	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	11.49%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$8,163	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$2	\$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:	Roselle Public Library District		
Unit Code:	022/030/10	County:	Dupage
Fiscal Year End:	6/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,098,924		
Equalized Assessed Valuation:	\$666,376,274		
Population:	22,791		
Employees:			
Full Time:			13
Part Time:			21
Salaries Paid:			\$818,892

Blended Component Units

Number Submitted = 1
Roselle Public Library Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,092,243	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$48	\$98	\$71
Revenue Collected During FY 14:	\$1,871,975	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$1,686,487	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$82	\$124	\$92
Per Capita Expenditures:	\$74	\$115	\$94
Revenues over (under) Expenditures:	\$185,488	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	69.83%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$1,177,730	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$52	\$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:	\$299,725	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$1,376,255	\$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:	\$	\$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:	\$130,000	\$2,574,547	\$130,000
Per Capita Debt:	\$3	\$80	\$7
General Obligation Debt over EAV:	0.03%	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:	\$	\$	\$