



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valley Public Library District**

Unit Code: **029/020/10** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$34,740**

Equalized Assessed Valuation: **\$12,575,186**

Population: **698**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$9,834**

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:	\$10,196	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$15	\$74	\$40
Revenue Collected During FY 14:	\$24,884	\$246,403	\$177,807
Expenditures During FY 14:	\$23,913	\$237,721	\$155,066
Per Capita Revenue:	\$36	\$67	\$46
Per Capita Expenditures:	\$34	\$62	\$41
Revenues over (under) Expenditures:	\$971	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	46.70%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$11,167	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$16	\$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: **Valmeyer Public Library District**

Unit Code: **067/010/10** County: **Monroe**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$65,965**

Equalized Assessed Valuation: **\$53,350,342**

Population: **2,549**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$25,206**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$85,165	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$33	\$74	\$40
Revenue Collected During FY 14:	\$65,962	\$246,403	\$177,807
Expenditures During FY 14:	\$49,839	\$237,721	\$155,066
Per Capita Revenue:	\$26	\$67	\$46
Per Capita Expenditures:	\$20	\$62	\$41
Revenues over (under) Expenditures:	\$16,123	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	203.23%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$101,288	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$40	\$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: **Vernon Area Public Library District**

Unit Code: 049/040/10 County: Lake

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$8,579,805

Equalized Assessed Valuation: \$2,236,820,713

Population: 41,055

Employees:

Full Time: 41

Part Time: 52

Salaries Paid: \$3,088,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,882,176	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$119	\$98	\$71
Revenue Collected During FY 14:	\$7,032,591	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$6,725,045	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$171	\$124	\$92
Per Capita Expenditures:	\$164	\$115	\$94
Revenues over (under) Expenditures:	\$307,546	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	78.26%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$5,263,023	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$128	\$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:	\$1,517,018	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$4,093,521	\$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

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

Local Government Profile

Unit Name:	Vespasian Warner Public Library District
Unit Code:	020/010/10
County:	Dewitt
Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,075,850
Equalized Assessed Valuation:	\$419,717,864
Population:	12,085
Employees:	
Full Time:	11
Part Time:	6
Salaries Paid:	\$426,904

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:	\$1,992,664	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$165	\$74	\$40
Revenue Collected During FY 14:	\$704,389	\$246,403	\$177,807
Expenditures During FY 14:	\$1,013,190	\$237,721	\$155,066
Per Capita Revenue:	\$58	\$67	\$46
Per Capita Expenditures:	\$84	\$62	\$41
Revenues over (under) Expenditures:	-\$308,801	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	166.19%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$1,683,863	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$139	\$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:	\$866,287	\$94,974	\$
Total Unrestricted Net Assets:	\$817,576	\$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: **Viola Public Library District**

Unit Code: 066/030/10 County: Mercer

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$83,628

Equalized Assessed Valuation: \$34,402,059

Population: 2,245

Employees:

 Full Time: 1

 Part Time: 1

 Salaries Paid: \$23,656

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$21,224	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$9	\$74	\$40
Revenue Collected During FY 14:	\$83,628	\$246,403	\$177,807
Expenditures During FY 14:	\$79,252	\$237,721	\$155,066
Per Capita Revenue:	\$37	\$67	\$46
Per Capita Expenditures:	\$35	\$62	\$41
Revenues over (under) Expenditures:	\$4,376	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	32.30%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$25,600	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$11	\$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

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

Local Government Profile

Unit Name: **Walnut Public Library District**

Unit Code: **006/030/10** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,000**

Equalized Assessed Valuation: **\$21,431,912**

Population: **1,821**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$41,329**

Blended Component Units

Empty box for Blended Component Units data.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,326	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$5	\$74	\$40
Revenue Collected During FY 14:	\$62,124	\$246,403	\$177,807
Expenditures During FY 14:	\$69,998	\$237,721	\$155,066
Per Capita Revenue:	\$34	\$67	\$46
Per Capita Expenditures:	\$38	\$62	\$41
Revenues over (under) Expenditures:	-\$7,874	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	7.47%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$5,230	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$3	\$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:	\$43,301	\$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

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

Local Government Profile

Unit Name:	Warren County Public Library District
Unit Code:	094/010/10
County:	Warren
Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$903,426
Equalized Assessed Valuation:	\$277,089,490
Population:	10,799
Employees:	
Full Time:	6
Part Time:	8
Salaries Paid:	\$265,748

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$590,515	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$55	\$74	\$40
Revenue Collected During FY 14:	\$658,075	\$246,403	\$177,807
Expenditures During FY 14:	\$599,494	\$237,721	\$155,066
Per Capita Revenue:	\$61	\$67	\$46
Per Capita Expenditures:	\$56	\$62	\$41
Revenues over (under) Expenditures:	\$58,581	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	108.27%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$649,096	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$60	\$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:	\$251,286	\$94,974	\$
Total Unrestricted Net Assets:	\$397,810	\$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:	\$	\$	\$



DATA SUMMARY

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

Local Government Profile

Unit Name:	Warren-Newport Public Library District		
Unit Code:	049/050/10	County:	Lake
Fiscal Year End:	6/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,908,900		
Equalized Assessed Valuation:	\$1,724,428,232		
Population:	66,690		
Employees:			
Full Time:	32		
Part Time:	67		
Salaries Paid:	\$2,898,338		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,957,930	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$59	\$98	\$71
Revenue Collected During FY 14:	\$6,107,863	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$5,943,842	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$92	\$124	\$92
Per Capita Expenditures:	\$89	\$115	\$94
Revenues over (under) Expenditures:	\$164,021	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	65.14%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$3,871,949	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$58	\$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:	\$710,573	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$3,613,412	\$2,651,405	\$1,807,773



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,665,000	\$2,574,547	\$130,000
Per Capita Debt:	\$130	\$80	\$7
General Obligation Debt over EAV:	0.50%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Warrenville Public Library District

Unit Code: 022/035/10 **County:** Dupage

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,591,000

Equalized Assessed Valuation: \$420,229,337

Population: 13,551

Employees:

Full Time: 8

Part Time: 19

Salaries Paid: \$749,344

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$490,441	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$36	\$98	\$71
Revenue Collected During FY 14:	\$1,737,451	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$1,568,338	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$128	\$124	\$92
Per Capita Expenditures:	\$116	\$115	\$94
Revenues over (under) Expenditures:	\$169,113	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	42.05%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$659,554	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$49	\$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:	\$262,644	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$425,755	\$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

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

Local Government Profile

Unit Name:	Washington Public Library District		
Unit Code:	090/060/10	County:	Tazewell
Fiscal Year End:	6/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,154,174		
Equalized Assessed Valuation:	\$469,408,534		
Population:	23,604		
Employees:			
	Full Time:	5	
	Part Time:	20	
	Salaries Paid:	\$366,555	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$511,884	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$22	\$98	\$71
Revenue Collected During FY 14:	\$991,570	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$785,921	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$42	\$124	\$92
Per Capita Expenditures:	\$33	\$115	\$94
Revenues over (under) Expenditures:	\$205,649	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	83.02%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$652,435	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$28	\$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:	\$379,760	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$272,675	\$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

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

Local Government Profile

Unit Name: Wauconda Public Library District
 Unit Code: 049/055/10 County: Lake
 Fiscal Year End: 6/30/2014
 Accounting Method: Cash With Assets
 Appropriation or Budget: \$3,075,000
 Equalized Assessed Valuation: \$657,802,892
 Population: 27,246
 Employees:
 Full Time: 17
 Part Time: 37
 Salaries Paid: \$1,410,628

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	\$1,873,020	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$69	\$98	\$71
Revenue Collected During FY 14:	\$3,206,044	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$2,910,213	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$118	\$124	\$92
Per Capita Expenditures:	\$107	\$115	\$94
Revenues over (under) Expenditures:	\$295,831	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	74.53%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$2,168,853	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$80	\$102	\$63

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$27,037	\$
Total Unreserved Funds:	\$	\$112,718	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$593,316	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$2,462,812	\$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:	\$575,000	\$2,574,547	\$130,000
Per Capita Debt:	\$21	\$80	\$7
General Obligation Debt over EAV:	0.09%	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: **Weldon Public Library District**

Unit Code: **020/030/10** County: **Dewitt**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$71,045**

Equalized Assessed Valuation: **\$24,560,485**

Population: **875**

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:	\$77,162	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$88	\$74	\$40
Revenue Collected During FY 14:	\$53,535	\$246,403	\$177,807
Expenditures During FY 14:	\$55,631	\$237,721	\$155,066
Per Capita Revenue:	\$61	\$67	\$46
Per Capita Expenditures:	\$64	\$62	\$41
Revenues over (under) Expenditures:	-\$2,096	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	134.94%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$75,066	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$86	\$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

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

Local Government Profile

Unit Name:	West Chicago Public Library District	
Unit Code:	022/036/10	County: Dupage
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,890,000	
Equalized Assessed Valuation:	\$635,454,418	
Population:	29,924	
Employees:		
	Full Time:	19
	Part Time:	20
	Salaries Paid:	\$1,082,399

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$259,641	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$9	\$98	\$71
Revenue Collected During FY 14:	\$2,168,149	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$2,089,198	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$72	\$124	\$92
Per Capita Expenditures:	\$70	\$115	\$94
Revenues over (under) Expenditures:	\$78,951	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	16.21%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$338,592	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$11	\$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:	\$8,054	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$650,093	\$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:	\$	\$	\$



STATE OF ILLINOIS
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FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **West Sangamon Public Library District**

Unit Code: 083/030/10 County: Sangamon

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$191,764

Equalized Assessed Valuation: \$84,789,262

Population: 4,399

Employees:

Full Time:	2
Part Time:	5
Salaries Paid:	\$86,035

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$78,926	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$18	\$74	\$40
Revenue Collected During FY 14:	\$135,771	\$246,403	\$177,807
Expenditures During FY 14:	\$149,961	\$237,721	\$155,066
Per Capita Revenue:	\$31	\$67	\$46
Per Capita Expenditures:	\$34	\$62	\$41
Revenues over (under) Expenditures:	-\$14,190	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	43.17%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$64,736	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$15	\$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:	\$64,736	\$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:	\$28,720	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$37	\$74	\$40
Revenue Collected During FY 14:	\$36,429	\$246,403	\$177,807
Expenditures During FY 14:	\$40,193	\$237,721	\$155,066
Per Capita Revenue:	\$46	\$67	\$46
Per Capita Expenditures:	\$51	\$62	\$41
Revenues over (under) Expenditures:	-\$3,764	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	62.09%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$24,956	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$32	\$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

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

Local Government Profile

Unit Name:	Western Public Library District	
Unit Code:	037/030/10	County: Henry
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$193,812	
Equalized Assessed Valuation:	\$96,226,782	
Population:	4,045	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$111,839

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$920,542	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$228	\$74	\$40
Revenue Collected During FY 14:	\$200,348	\$246,403	\$177,807
Expenditures During FY 14:	\$180,190	\$237,721	\$155,066
Per Capita Revenue:	\$50	\$67	\$46
Per Capita Expenditures:	\$45	\$62	\$41
Revenues over (under) Expenditures:	\$20,158	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	522.06%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$940,700	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$233	\$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:	\$737,878	\$94,974	\$
Total Unrestricted Net Assets:	\$202,822	\$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

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

Local Government Profile

Unit Name:	Westmont Public Library District	
Unit Code:	022/065/10	County: Dupage
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,967,500	
Equalized Assessed Valuation:	\$755,370,015	
Population:	24,685	
Employees:		
	Full Time:	11
	Part Time:	20
	Salaries Paid:	\$783,246

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$573,976	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$23	\$98	\$71
Revenue Collected During FY 14:	\$1,812,655	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$1,581,146	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$73	\$124	\$92
Per Capita Expenditures:	\$64	\$115	\$94
Revenues over (under) Expenditures:	\$231,509	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	36.30%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$573,976	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$23	\$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:	\$488,947	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$530,196	\$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:	\$243,970	\$2,574,547	\$130,000
Per Capita Debt:	\$10	\$80	\$7
General Obligation Debt over EAV:	0.02%	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:	Westville Public Library District		
Unit Code:	092/012/10	County:	Vermilion
Fiscal Year End:	6/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$460,970		
Equalized Assessed Valuation:	\$70,118,469		
Population:	12,499		
Employees:			
 Full Time:			2
 Part Time:			4
Salaries Paid:			\$119,606

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$145,006	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$12	\$74	\$40
Revenue Collected During FY 14:	\$238,544	\$246,403	\$177,807
Expenditures During FY 14:	\$230,979	\$237,721	\$155,066
Per Capita Revenue:	\$19	\$67	\$46
Per Capita Expenditures:	\$18	\$62	\$41
Revenues over (under) Expenditures:	\$7,565	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	-19.25%	148.26%	110.10%
Ending Fund Balance for FY 14:	-\$44,457	\$287,555	\$164,302
Per Capita Ending Fund Balance:	-\$4	\$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:	\$125,947	\$94,974	\$
Total Unrestricted Net Assets:	-\$170,404	\$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

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

Local Government Profile

Unit Name: **White Oak Public Library District**

Unit Code: 099/003/10 County: Will

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,800,054

Equalized Assessed Valuation: \$1,732,017,633

Population: 77,893

Employees:

Full Time: 35

Part Time: 62

Salaries Paid: \$2,010,329

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,441,457	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$83	\$98	\$71
Revenue Collected During FY 14:	\$5,063,914	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$8,547,507	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$65	\$124	\$92
Per Capita Expenditures:	\$110	\$115	\$94
Revenues over (under) Expenditures:	-\$3,483,593	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	34.60%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$2,957,864	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$38	\$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:	\$464,018	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$1,794,487	\$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:	\$23,028,692	\$2,574,547	\$130,000
Per Capita Debt:	\$296	\$80	\$7
General Obligation Debt over EAV:	1.33%	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: **William Leonard Public Library District**

Unit Code: 016/076/10 County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$392,050

Equalized Assessed Valuation: \$39,155,683

Population: 5,441

Employees:

 Full Time: 1

 Part Time: 5

 Salaries Paid: \$137,344

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:	\$68,694	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$13	\$74	\$40
Revenue Collected During FY 14:	\$251,690	\$246,403	\$177,807
Expenditures During FY 14:	\$317,076	\$237,721	\$155,066
Per Capita Revenue:	\$46	\$67	\$46
Per Capita Expenditures:	\$58	\$62	\$41
Revenues over (under) Expenditures:	-\$65,386	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	12.08%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$38,308	\$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:	\$27,926	\$94,974	\$
Total Unrestricted Net Assets:	-\$68,940	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$77,415	\$160,861	\$
Per Capita Debt:	\$14	\$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:	Williamsfield Public Library District	
Unit Code:	048/060/10	County: Knox
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$272,800	
Equalized Assessed Valuation:	\$82,759,217	
Population:	1,938	
Employees:		
	Full Time:	2
	Part Time:	1
	Salaries Paid:	\$66,793

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$125,499	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$65	\$74	\$40
Revenue Collected During FY 14:	\$201,273	\$246,403	\$177,807
Expenditures During FY 14:	\$128,730	\$237,721	\$155,066
Per Capita Revenue:	\$104	\$67	\$46
Per Capita Expenditures:	\$66	\$62	\$41
Revenues over (under) Expenditures:	\$72,543	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	153.84%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$198,042	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$102	\$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:	\$100,692	\$94,974	\$
Total Unrestricted Net Assets:	\$97,350	\$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:	Wilmette Public Library District		
Unit Code:	016/095/10	County:	Cook
Fiscal Year End:	6/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,271,206		
Equalized Assessed Valuation:	\$1,559,393,904		
Population:	27,294		
Employees:			
	Full Time:	30	
	Part Time:	64	
	Salaries Paid:	\$2,427,569	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,317,767	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$195	\$98	\$71
Revenue Collected During FY 14:	\$6,264,802	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$4,844,000	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$230	\$124	\$92
Per Capita Expenditures:	\$177	\$115	\$94
Revenues over (under) Expenditures:	\$1,420,802	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	139.11%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$6,738,569	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$247	\$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:	\$8,701,815	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$6,060,223	\$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 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:	\$464,375	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$50	\$74	\$40
Revenue Collected During FY 14:	\$794,628	\$246,403	\$177,807
Expenditures During FY 14:	\$626,886	\$237,721	\$155,066
Per Capita Revenue:	\$85	\$67	\$46
Per Capita Expenditures:	\$67	\$62	\$41
Revenues over (under) Expenditures:	\$167,742	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	99.61%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$624,430	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$67	\$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:	\$90,763	\$94,974	\$
Total Unrestricted Net Assets:	\$779,962	\$148,690	\$1



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$53,812	\$160,861	\$
Per Capita Debt:	\$6	\$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: Windsor Storm Memorial Public Library District

Unit Code: 086/005/10 **County:** Shelby

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$79,423

Equalized Assessed Valuation: \$17,272,012

Population: 1,470

Employees:

Full Time:	1
Part Time:	3
Salaries Paid:	\$39,098

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$	\$74	\$40
Revenue Collected During FY 14:	\$78,250	\$246,403	\$177,807
Expenditures During FY 14:	\$	\$237,721	\$155,066
Per Capita Revenue:	\$53	\$67	\$46
Per Capita Expenditures:	\$	\$62	\$41
Revenues over (under) Expenditures:	\$78,250	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	0.00%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$78,250	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$53	\$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: Winnebago Public Library District

Unit Code: 101/040/10 **County:** Winnebago

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$281,882

Equalized Assessed Valuation: \$141,163,515

Population: 7,500

Employees:

Full Time:	2
Part Time:	10
Salaries Paid:	\$121,135

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:	\$79,378	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$11	\$74	\$40
Revenue Collected During FY 14:	\$315,946	\$246,403	\$177,807
Expenditures During FY 14:	\$276,767	\$237,721	\$155,066
Per Capita Revenue:	\$42	\$67	\$46
Per Capita Expenditures:	\$37	\$62	\$41
Revenues over (under) Expenditures:	\$39,179	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	42.84%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$118,557	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$16	\$80	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,757	\$15,709	\$
Total Unreserved Funds:	\$86,800	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$278,217	\$160,861	\$
Per Capita Debt:	\$37	\$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

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

Local Government Profile

Unit Name:	Wood Dale Public Library District	
Unit Code:	022/040/10	County: Dupage
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,551,100	
Equalized Assessed Valuation:	\$457,755,374	
Population:	13,166	
Employees:		
	Full Time:	17
	Part Time:	12
	Salaries Paid:	\$1,025,352

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$816,266	\$2,484,843	\$1,674,521
Per Capita Beginning Fund Balance:	\$62	\$98	\$71
Revenue Collected During FY 14:	\$2,297,579	\$3,208,816	\$2,297,579
Expenditures During FY 14:	\$1,902,766	\$3,078,020	\$2,156,591
Per Capita Revenue:	\$175	\$124	\$92
Per Capita Expenditures:	\$145	\$115	\$94
Revenues over (under) Expenditures:	\$394,813	\$130,795	\$164,021
Ratio of Fund Balance to Expenditures:	32.12%	90.64%	80.68%
Ending Fund Balance for FY 14:	\$611,079	\$2,469,903	\$1,705,835
Per Capita Ending Fund Balance:	\$46	\$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:	\$214,920	\$800,669	\$379,760
Total Unrestricted Net Assets:	\$2,654,772	\$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:	\$96,741	\$2,574,547	\$130,000
Per Capita Debt:	\$7	\$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:	\$	\$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: **Worden Public Library District**

Unit Code: **057/030/10** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$198,256**

Equalized Assessed Valuation: **\$20,695,749**

Population: **1,392**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$15,750**

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:	\$62,199	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$45	\$74	\$40
Revenue Collected During FY 14:	\$67,340	\$246,403	\$177,807
Expenditures During FY 14:	\$66,787	\$237,721	\$155,066
Per Capita Revenue:	\$48	\$67	\$46
Per Capita Expenditures:	\$48	\$62	\$41
Revenues over (under) Expenditures:	\$553	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	93.96%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$62,752	\$287,555	\$164,302
Per Capita Ending Fund Balance:	\$45	\$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:	\$59,018	\$94,974	\$
Total Unrestricted Net Assets:	\$3,734	\$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

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

Local Government Profile

Unit Name:	Worth Public Library District	
Unit Code:	016/100/10	County: Cook
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,194,780	
Equalized Assessed Valuation:	\$147,184,132	
Population:	10,789	
Employees:		
Full Time:	4	
Part Time:	12	
Salaries Paid:	\$366,122	

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:	\$863,410	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$80	\$74	\$40
Revenue Collected During FY 14:	\$749,862	\$246,403	\$177,807
Expenditures During FY 14:	\$713,501	\$237,721	\$155,066
Per Capita Revenue:	\$70	\$67	\$46
Per Capita Expenditures:	\$66	\$62	\$41
Revenues over (under) Expenditures:	\$36,361	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	126.11%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$899,771	\$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:	\$76,425	\$94,974	\$
Total Unrestricted Net Assets:	\$801,183	\$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

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

Local Government Profile

Unit Name:	Wyoming Public Library District	
Unit Code:	087/100/10	County: Stark
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$79,510	
Equalized Assessed Valuation:	\$45,638,497	
Population:	2,042	
Employees:		
	Full Time:	
	Part Time:	8
	Salaries Paid:	\$32,709

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,630	\$273,151	\$148,669
Per Capita Beginning Fund Balance:	\$2	\$74	\$40
Revenue Collected During FY 14:	\$68,058	\$246,403	\$177,807
Expenditures During FY 14:	\$67,341	\$237,721	\$155,066
Per Capita Revenue:	\$33	\$67	\$46
Per Capita Expenditures:	\$33	\$62	\$41
Revenues over (under) Expenditures:	\$717	\$8,683	\$7,797
Ratio of Fund Balance to Expenditures:	6.46%	148.26%	110.10%
Ending Fund Balance for FY 14:	\$4,347	\$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

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:	\$	\$	\$