



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Daugherty Public Library District**

Unit Code: **088/015/10** County: **St. Clair**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$242,855**

Equalized Assessed Valuation: **\$72,211,757**

Population: **12,000**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$122,113**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$345,918	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$29	\$69	\$44
Revenue Collected During FY 15:	\$183,396	\$243,239	\$170,215
Expenditures During FY 15:	\$230,200	\$232,550	\$154,034
Per Capita Revenue:	\$15	\$63	\$46
Per Capita Expenditures:	\$19	\$58	\$40
Revenues over (under) Expenditures:	-\$46,804	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	119.20%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$274,407	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$23	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,629	\$72,876	\$
Total Unrestricted Net Assets:	\$132,777	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,625,000	\$2,432,936	\$188,836
Per Capita Debt:	\$528	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dixmoor Public Library District**

Unit Code: **016/033/10** County: **Cook**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,240**

Equalized Assessed Valuation: **\$24,185,380**

Population: **3,644**

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 15:	\$140,784	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$39	\$69	\$44
Revenue Collected During FY 15:	\$99,420	\$243,239	\$170,215
Expenditures During FY 15:	\$35,164	\$232,550	\$154,034
Per Capita Revenue:	\$27	\$63	\$46
Per Capita Expenditures:	\$10	\$58	\$40
Revenues over (under) Expenditures:	\$64,256	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	583.10%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$205,040	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$56	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$204,941	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 002/010/10 County: Alexander

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$22,227

Equalized Assessed Valuation: \$10,985,175

Population: 1,900

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$10,121

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,503	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$11	\$69	\$44
Revenue Collected During FY 15:	\$23,269	\$243,239	\$170,215
Expenditures During FY 15:	\$22,227	\$232,550	\$154,034
Per Capita Revenue:	\$12	\$63	\$46
Per Capita Expenditures:	\$12	\$58	\$40
Revenues over (under) Expenditures:	\$1,042	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	101.43%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$22,545	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$12	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,477	\$2,432,936	\$188,836
Per Capita Debt:	\$1	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dongola Public Library District**

Unit Code: **091/005/10** County: **Union**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,984**

Equalized Assessed Valuation: **\$15,559,735**

Population: **1,907**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$15,968**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,358	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$13	\$69	\$44
Revenue Collected During FY 15:	\$39,121	\$243,239	\$170,215
Expenditures During FY 15:	\$38,497	\$232,550	\$154,034
Per Capita Revenue:	\$21	\$63	\$46
Per Capita Expenditures:	\$20	\$58	\$40
Revenues over (under) Expenditures:	\$624	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	64.89%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$24,982	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$13	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Doyle Public Library District**

Unit Code: **068/020/10** County: **Montgomery**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,200**

Equalized Assessed Valuation: **\$32,317,358**

Population: **1,888**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$22,792**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$128,245	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$68	\$69	\$44
Revenue Collected During FY 15:	\$53,011	\$243,239	\$170,215
Expenditures During FY 15:	\$52,816	\$232,550	\$154,034
Per Capita Revenue:	\$28	\$63	\$46
Per Capita Expenditures:	\$28	\$58	\$40
Revenues over (under) Expenditures:	\$195	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	243.18%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$128,440	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$68	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,845,000	\$147,815	\$
Per Capita Debt:	\$279	\$35	\$
General Obligation Debt over EAV:	0.94%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

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 15:	\$319,672	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$114	\$69	\$44
Revenue Collected During FY 15:	\$153,425	\$243,239	\$170,215
Expenditures During FY 15:	\$131,961	\$232,550	\$154,034
Per Capita Revenue:	\$55	\$63	\$46
Per Capita Expenditures:	\$47	\$58	\$40
Revenues over (under) Expenditures:	\$21,464	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	258.51%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$341,136	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$122	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$224,134	\$72,876	\$
Total Unrestricted Net Assets:	\$117,002	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$48,756	\$147,815	\$
Per Capita Debt:	\$4	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$270,000	\$147,815	\$
Per Capita Debt:	\$60	\$35	\$
General Obligation Debt over EAV:	0.30%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Hazel Crest Public Library District**

Unit Code: **016/101/10** County: **Cook**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,800**

Equalized Assessed Valuation: **\$25,264,377**

Population: **1,543**

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 15:	\$87,896	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$57	\$69	\$44
Revenue Collected During FY 15:	\$104,447	\$243,239	\$170,215
Expenditures During FY 15:	\$59,883	\$232,550	\$154,034
Per Capita Revenue:	\$68	\$63	\$46
Per Capita Expenditures:	\$39	\$58	\$40
Revenues over (under) Expenditures:	\$44,564	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	221.20%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$132,460	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$86	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$132,460	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Eisenhower Public Library District		
Unit Code:	016/036/10	County:	Cook
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,489,980		
Equalized Assessed Valuation:	\$620,992,450		
Population:	23,184		
Employees:			
Full Time:			23
Part Time:			47
Salaries Paid:			\$1,712,546

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,112,904	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$91	\$96,397	\$64
Revenue Collected During FY 15:	\$4,661,839	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$3,848,345	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$201	\$59,266	\$95
Per Capita Expenditures:	\$166	\$53,635	\$86
Revenues over (under) Expenditures:	\$813,494	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	76.04%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,926,398	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$126	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$232,668	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$5,086,483	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,755,000	\$2,432,936	\$188,836
Per Capita Debt:	\$291	\$75	\$8
General Obligation Debt over EAV:	1.09%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,250,000	\$2,432,936	\$188,836
Per Capita Debt:	\$123	\$75	\$8
General Obligation Debt over EAV:	0.26%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **082/010/10** County: **Saline**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$350,000**

Equalized Assessed Valuation: **\$4,507,390**

Population: **5,200**

Employees:

 Full Time: **3**

 Part Time: **2**

 Salaries Paid: **\$123,409**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$356,195	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$68	\$69	\$44
Revenue Collected During FY 15:	\$349,115	\$243,239	\$170,215
Expenditures During FY 15:	\$317,410	\$232,550	\$154,034
Per Capita Revenue:	\$67	\$63	\$46
Per Capita Expenditures:	\$61	\$58	\$40
Revenues over (under) Expenditures:	\$31,705	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	122.21%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$387,900	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$75	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$386,080	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

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 15:	\$48,700	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$69	\$69	\$44
Revenue Collected During FY 15:	\$60,636	\$243,239	\$170,215
Expenditures During FY 15:	\$76,444	\$232,550	\$154,034
Per Capita Revenue:	\$86	\$63	\$46
Per Capita Expenditures:	\$109	\$58	\$40
Revenues over (under) Expenditures:	-\$15,808	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	43.03%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$32,892	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$47	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
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: **Ella Johnson Public Library District**

Unit Code: **045/005/10** County: **Kane**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,008,000**

Equalized Assessed Valuation: **\$489,550,006**

Population: **17,500**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$320,452**

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 15:	\$1,054,880	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$60	\$69	\$44
Revenue Collected During FY 15:	\$812,188	\$243,239	\$170,215
Expenditures During FY 15:	\$741,865	\$232,550	\$154,034
Per Capita Revenue:	\$46	\$63	\$46
Per Capita Expenditures:	\$42	\$58	\$40
Revenues over (under) Expenditures:	\$70,323	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	151.67%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$1,125,203	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$64	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,931	\$72,876	\$
Total Unrestricted Net Assets:	\$1,093,271	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Erie Public Library District**

Unit Code: **098/010/10** County: **Whiteside**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,500**

Equalized Assessed Valuation: **\$52,993,506**

Population: **3,344**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$66,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,420	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$9	\$69	\$44
Revenue Collected During FY 15:	\$170,215	\$243,239	\$170,215
Expenditures During FY 15:	\$129,431	\$232,550	\$154,034
Per Capita Revenue:	\$51	\$63	\$46
Per Capita Expenditures:	\$39	\$58	\$40
Revenues over (under) Expenditures:	\$40,784	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	55.01%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$71,204	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$21	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	-\$14,501	\$17,141	\$
Total Unreserved Funds:	\$85,705	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,900	\$147,815	\$
Per Capita Debt:	\$3	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Evans Public Library District**

Unit Code: **026/005/10** County: **Fayette**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$475,225**

Equalized Assessed Valuation: **\$110,796,115**

Population: **11,481**

Employees:

 Full Time: **5**

 Part Time: **6**

 Salaries Paid: **\$233,080**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,030,123	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$90	\$69	\$44
Revenue Collected During FY 15:	\$460,057	\$243,239	\$170,215
Expenditures During FY 15:	\$433,375	\$232,550	\$154,034
Per Capita Revenue:	\$40	\$63	\$46
Per Capita Expenditures:	\$38	\$58	\$40
Revenues over (under) Expenditures:	\$26,682	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	243.85%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$1,056,805	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$92	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$359,248	\$17,141	\$
Total Unreserved Funds:	\$697,557	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farmersville-Waggoner Public Library District**

Unit Code: **068/001/10** County: **Montgomery**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,642,000**

Equalized Assessed Valuation: **\$32,207,695**

Population: **1,651**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$37,974**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,121	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$62	\$69	\$44
Revenue Collected During FY 15:	\$115,440	\$243,239	\$170,215
Expenditures During FY 15:	\$98,167	\$232,550	\$154,034
Per Capita Revenue:	\$70	\$63	\$46
Per Capita Expenditures:	\$59	\$58	\$40
Revenues over (under) Expenditures:	\$17,273	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	121.62%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$119,394	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$72	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$102,120	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farmington Public Library District**

Unit Code: **029/015/10** County: **Fulton**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,023,150**

Equalized Assessed Valuation: **\$112,252,574**

Population: **7,267**

Employees:

- Full Time: **2**
- Part Time: **12**
- Salaries Paid: **\$137,462**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$228,074	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$31	\$69	\$44
Revenue Collected During FY 15:	\$285,944	\$243,239	\$170,215
Expenditures During FY 15:	\$263,180	\$232,550	\$154,034
Per Capita Revenue:	\$39	\$63	\$46
Per Capita Expenditures:	\$36	\$58	\$40
Revenues over (under) Expenditures:	\$22,764	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	81.10%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$213,446	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$29	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$471,917	\$72,876	\$
Total Unrestricted Net Assets:	\$15,823	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$685,000	\$147,815	\$
Per Capita Debt:	\$94	\$35	\$
General Obligation Debt over EAV:	0.61%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Flagg-Rochelle Public Library District	
Unit Code:	071/015/10	County: Ogle
Fiscal Year End:	6/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$847,649	
Equalized Assessed Valuation:	\$256,252,210	
Population:	9,451	
Employees:		
Full Time:	3	
Part Time:	10	
Salaries Paid:	\$252,137	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$205,956	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$22	\$69	\$44
Revenue Collected During FY 15:	\$502,742	\$243,239	\$170,215
Expenditures During FY 15:	\$519,827	\$232,550	\$154,034
Per Capita Revenue:	\$53	\$63	\$46
Per Capita Expenditures:	\$55	\$58	\$40
Revenues over (under) Expenditures:	-\$17,085	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	36.33%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$188,871	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$20	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,569	\$72,876	\$
Total Unrestricted Net Assets:	\$193,264	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Flossmoor Public Library District**

Unit Code: **016/111/10** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,467,050**

Equalized Assessed Valuation: **\$205,297,740**

Population: **9,464**

Employees:

 Full Time: **8**

 Part Time: **27**

 Salaries Paid: **\$734,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,448,414	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$259	\$96,397	\$64
Revenue Collected During FY 15:	\$1,333,231	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,433,355	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$141	\$59,266	\$95
Per Capita Expenditures:	\$151	\$53,635	\$86
Revenues over (under) Expenditures:	-\$100,124	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	163.83%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,348,290	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$248	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$2,348,290	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$2,432,936	\$188,836
Per Capita Debt:	\$	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,990,000	\$2,432,936	\$188,836
Per Capita Debt:	\$263	\$75	\$8
General Obligation Debt over EAV:	1.47%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

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 15:	\$2	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$	\$69	\$44
Revenue Collected During FY 15:	\$49,450	\$243,239	\$170,215
Expenditures During FY 15:	\$49,448	\$232,550	\$154,034
Per Capita Revenue:	\$18	\$63	\$46
Per Capita Expenditures:	\$18	\$58	\$40
Revenues over (under) Expenditures:	\$2	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	0.01%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$4	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fossil Ridge Public Library District**

Unit Code: **099/005/10** County: **Will**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,109,400**

Equalized Assessed Valuation: **\$708,075,974**

Population: **14,803**

Employees:

Full Time: **8**

Part Time: **12**

Salaries Paid: **\$341,343**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$789,966	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$53	\$96,397	\$64
Revenue Collected During FY 15:	\$859,619	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$807,060	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$58	\$59,266	\$95
Per Capita Expenditures:	\$55	\$53,635	\$86
Revenues over (under) Expenditures:	\$52,559	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	104.39%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$842,525	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$57	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$360,555	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$271,778	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$2,432,936	\$188,836
Per Capita Debt:	\$	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$35,275,000	\$2,432,936	\$188,836
Per Capita Debt:	\$521	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Four Star Public Library District**

Unit Code: 001/030/10 County: Adams

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$150,450

Equalized Assessed Valuation: \$60,520,525

Population: 4,314

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$73,886

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$64,641	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$15	\$69	\$44
Revenue Collected During FY 15:	\$125,193	\$243,239	\$170,215
Expenditures During FY 15:	\$111,314	\$232,550	\$154,034
Per Capita Revenue:	\$29	\$63	\$46
Per Capita Expenditures:	\$26	\$58	\$40
Revenues over (under) Expenditures:	\$13,879	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	70.54%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$78,520	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$18	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$78,518	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$12,875,080	\$2,432,936	\$188,836
Per Capita Debt:	\$509	\$75	\$8
General Obligation Debt over EAV:	2.53%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$265,000	\$147,815	\$
Per Capita Debt:	\$61	\$35	\$
General Obligation Debt over EAV:	0.32%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox River Valley Public Library District	
Unit Code:	045/015/10	County: Kane
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,265,854	
Equalized Assessed Valuation:	\$1,425,243,902	
Population:	69,338	
Employees:		
Full Time:	24	
Part Time:	31	
Salaries Paid:	\$1,489,770	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,237,612	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$32	\$96,397	\$64
Revenue Collected During FY 15:	\$3,267,059	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,822,940	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$47	\$59,266	\$95
Per Capita Expenditures:	\$41	\$53,635	\$86
Revenues over (under) Expenditures:	\$444,119	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	95.00%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,681,731	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$39	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$221,712	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$2,747,930	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$55,988	\$2,432,936	\$188,836
Per Capita Debt:	\$1	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Public Library District		
Unit Code:	099/020/10	County:	Will
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,613,700		
Equalized Assessed Valuation:	\$1,031,651,788		
Population:	30,484		
Employees:			
	Full Time:	20	
	Part Time:	26	
	Salaries Paid:	\$1,291,137	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$982,976	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$32	\$96,397	\$64
Revenue Collected During FY 15:	\$2,112,965	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,305,215	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$69	\$59,266	\$95
Per Capita Expenditures:	\$76	\$53,635	\$86
Revenues over (under) Expenditures:	-\$192,250	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	34.30%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$790,726	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$26	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,454	\$902,632	\$326,748
Total Unrestricted Net Assets:	-\$896,890	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,561,176	\$2,432,936	\$188,836
Per Capita Debt:	\$84	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Park Public Library District**

Unit Code: 016/037/10 County: Cook

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,948,918

Equalized Assessed Valuation: \$617,095,801

Population: 18,404

Employees:

Full Time:	20
Part Time:	11
Salaries Paid:	\$842,333

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,229,715	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$121	\$96,397	\$64
Revenue Collected During FY 15:	\$1,805,405	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,501,892	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$98	\$59,266	\$95
Per Capita Expenditures:	\$136	\$53,635	\$86
Revenues over (under) Expenditures:	-\$696,487	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	84.25%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,107,728	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$115	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,031,020	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$1,076,708	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$300,812	\$2,432,936	\$188,836
Per Capita Debt:	\$16	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **088/020/10** County: **St. Clair**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$345,128**

Equalized Assessed Valuation: **\$122,581,373**

Population: **7,702**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$117,167**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$410,916	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$53	\$69	\$44
Revenue Collected During FY 15:	\$261,183	\$243,239	\$170,215
Expenditures During FY 15:	\$321,533	\$232,550	\$154,034
Per Capita Revenue:	\$34	\$63	\$46
Per Capita Expenditures:	\$42	\$58	\$40
Revenues over (under) Expenditures:	-\$60,350	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	109.03%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$350,566	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$46	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,015	\$72,876	\$
Total Unrestricted Net Assets:	-\$23,449	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$410,990	\$147,815	\$
Per Capita Debt:	\$53	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$	\$
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 15:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fremont Public Library District		
Unit Code:	049/005/10	County:	Lake
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,270,600		
Equalized Assessed Valuation:	\$1,011,504,869		
Population:	37,499		
Employees:			
Full Time:	25		
Part Time:	42		
Salaries Paid:	\$1,879,189		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,201,312	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$32	\$96,397	\$64
Revenue Collected During FY 15:	\$4,079,808	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$3,752,687	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$109	\$59,266	\$95
Per Capita Expenditures:	\$100	\$53,635	\$86
Revenues over (under) Expenditures:	\$327,121	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	32.73%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$1,228,433	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$33	\$102,026	\$71

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,545	\$
Total Unreserved Funds:	\$	\$28,159	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$325,377	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$2,201,517	\$2,565,269	\$1,749,895



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,805,000	\$2,432,936	\$188,836
Per Capita Debt:	\$75	\$75	\$8
General Obligation Debt over EAV:	0.28%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$51	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$	\$
Expenditures During FY 15:	\$	\$72	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$72	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-0.26%	0.00%
Ending Retained Earnings for FY 15:	\$	-\$21	\$
Per Capita Ending Retained Earnings:	\$	\$	\$