



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:	Macomb Public Public Library District	
Unit Code:	062/040/10	County: Mcdonough
Fiscal Year End:	6/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$4,779,569	
Equalized Assessed Valuation:	\$174,734,231	
Population:	20,000	
Employees:		
	Full Time:	5
	Part Time:	6
	Salaries Paid:	\$216,286

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,598,751	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$80	\$96,397	\$64
Revenue Collected During FY 15:	\$2,022,594	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,402,535	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$101	\$59,266	\$95
Per Capita Expenditures:	\$120	\$53,635	\$86
Revenues over (under) Expenditures:	-\$379,941	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	50.73%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$1,218,808	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$61	\$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:	\$904,016	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$314,792	\$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:	\$235,598	\$2,432,936	\$188,836
Per Capita Debt:	\$12	\$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:	\$3,001,458	\$147,815	\$
Per Capita Debt:	\$238	\$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:	\$994,029	\$147,815	\$
Per Capita Debt:	\$75	\$35	\$
General Obligation Debt over EAV:	0.27%	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:	\$712,974	\$147,815	\$
Per Capita Debt:	\$57	\$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: **Maquon Public Library District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$50,579**

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

Population: **280**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$18,550**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,062	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$429	\$69	\$44
Revenue Collected During FY 15:	\$53,109	\$243,239	\$170,215
Expenditures During FY 15:	\$50,579	\$232,550	\$154,034
Per Capita Revenue:	\$190	\$63	\$46
Per Capita Expenditures:	\$181	\$58	\$40
Revenues over (under) Expenditures:	\$2,530	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	242.38%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$122,592	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$438	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$118,112	\$17,141	\$
Total Unreserved Funds:	\$5,978	\$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:	\$587,070	\$2,432,936	\$188,836
Per Capita Debt:	\$42	\$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: **Maroa Public Library District**

Unit Code: **055/040/10** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,218**

Equalized Assessed Valuation: **\$43,244,412**

Population: **2,902**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$71,773**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$222,010	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$77	\$69	\$44
Revenue Collected During FY 15:	\$73,765	\$243,239	\$170,215
Expenditures During FY 15:	\$140,463	\$232,550	\$154,034
Per Capita Revenue:	\$25	\$63	\$46
Per Capita Expenditures:	\$48	\$58	\$40
Revenues over (under) Expenditures:	-\$66,698	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	110.78%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$155,607	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$54	\$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:	\$13,079	\$72,876	\$
Total Unrestricted Net Assets:	\$142,528	\$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:	Marrowbone Public Library District		
Unit Code:	070/010/10	County:	Moultrie
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,300		
Equalized Assessed Valuation:	\$42,234,391		
Population:	2,261		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$61,001		

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 15:	\$163,637	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$72	\$69	\$44
Revenue Collected During FY 15:	\$168,548	\$243,239	\$170,215
Expenditures During FY 15:	\$128,878	\$232,550	\$154,034
Per Capita Revenue:	\$75	\$63	\$46
Per Capita Expenditures:	\$57	\$58	\$40
Revenues over (under) Expenditures:	\$39,670	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	157.75%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$203,307	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$90	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$203,307	\$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:	\$94,234	\$147,815	\$
Per Capita Debt:	\$42	\$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: **Marshall Area Public Library District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$133,093**

Equalized Assessed Valuation: **\$58,745,186**

Population: **4,649**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,914	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$1	\$69	\$44
Revenue Collected During FY 15:	\$91,883	\$243,239	\$170,215
Expenditures During FY 15:	\$90,931	\$232,550	\$154,034
Per Capita Revenue:	\$20	\$63	\$46
Per Capita Expenditures:	\$20	\$58	\$40
Revenues over (under) Expenditures:	\$952	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	7.55%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$6,866	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$1	\$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:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Maryville Community Public Library District**

Unit Code: 057/035/10 County: Madison

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$325,000

Equalized Assessed Valuation: \$229,341,800

Population: 9,912

Employees:

 Full Time: 4

 Part Time: 7

 Salaries Paid: \$223,148

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$922,664	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$93	\$69	\$44
Revenue Collected During FY 15:	\$444,801	\$243,239	\$170,215
Expenditures During FY 15:	\$324,264	\$232,550	\$154,034
Per Capita Revenue:	\$45	\$63	\$46
Per Capita Expenditures:	\$33	\$58	\$40
Revenues over (under) Expenditures:	\$120,537	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	321.71%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$1,043,201	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$105	\$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:	\$37,932	\$72,876	\$
Total Unrestricted Net Assets:	\$992,458	\$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:	\$	\$	\$



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mason City Public Library District		
Unit Code:	060/010/10	County:	Mason
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$168,933		
Equalized Assessed Valuation:	\$48,581,326		
Population:	3,203		
Employees:			
Full Time:			1
Part Time:			2
Salaries Paid:			\$72,350

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,727	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$7	\$69	\$44
Revenue Collected During FY 15:	\$165,353	\$243,239	\$170,215
Expenditures During FY 15:	\$168,933	\$232,550	\$154,034
Per Capita Revenue:	\$52	\$63	\$46
Per Capita Expenditures:	\$53	\$58	\$40
Revenues over (under) Expenditures:	-\$3,580	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	10.74%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$18,147	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$6	\$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:	\$5,059	\$72,876	\$
Total Unrestricted Net Assets:	\$13,089	\$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: **Maywood Public Library District**

Unit Code: **016/039/10** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,157,279**

Equalized Assessed Valuation: **\$197,328,202**

Population: **24,160**

Employees:

Full Time:	4
Part Time:	12
Salaries Paid:	\$387,211

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$563,247	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	-\$23	\$96,397	\$64
Revenue Collected During FY 15:	\$1,519,595	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,098,693	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$63	\$59,266	\$95
Per Capita Expenditures:	\$45	\$53,635	\$86
Revenues over (under) Expenditures:	\$420,902	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	-12.96%	93.64%	76.68%
Ending Fund Balance for FY 15:	-\$142,345	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	-\$6	\$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:	\$1,101,233	\$902,632	\$326,748
Total Unrestricted Net Assets:	-\$916,213	\$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:	\$239,453	\$2,432,936	\$188,836
Per Capita Debt:	\$10	\$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: **Mc Cook Public Library District**

Unit Code: **016/057/10** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$632,496**

Equalized Assessed Valuation: **\$88,847,354**

Population: **228**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$141,210**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$163,144	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$716	\$69	\$44
Revenue Collected During FY 15:	\$514,594	\$243,239	\$170,215
Expenditures During FY 15:	\$444,955	\$232,550	\$154,034
Per Capita Revenue:	\$2,257	\$63	\$46
Per Capita Expenditures:	\$1,952	\$58	\$40
Revenues over (under) Expenditures:	\$69,639	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	52.32%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$232,783	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$1,021	\$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:	\$100,037	\$72,876	\$
Total Unrestricted Net Assets:	\$132,746	\$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:	\$1,080,000	\$147,815	\$
Per Capita Debt:	\$4,737	\$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:	\$	\$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

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

Local Government Profile

Unit Name:	M-C River Valley Public Library District		
Unit Code:	069/010/10	County:	Morgan
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,001		
Equalized Assessed Valuation:	\$26,965,597		
Population:	1,974		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$25,576		

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$93,039	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$47	\$69	\$44
Revenue Collected During FY 15:	\$94,191	\$243,239	\$170,215
Expenditures During FY 15:	\$76,042	\$232,550	\$154,034
Per Capita Revenue:	\$48	\$63	\$46
Per Capita Expenditures:	\$39	\$58	\$40
Revenues over (under) Expenditures:	\$18,149	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	146.22%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$111,188	\$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:	\$85,049	\$72,876	\$
Total Unrestricted Net Assets:	\$8,126	\$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: **Messenger Public Library District**

Unit Code: **045/055/10** County: **Kane**

Fiscal Year End: **5/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,105,523**

Equalized Assessed Valuation: **\$430,872,837**

Population: **16,760**

Employees:

Full Time:	10
Part Time:	19
Salaries Paid:	\$642,143

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,338,044	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$140	\$96,397	\$64
Revenue Collected During FY 15:	\$1,636,039	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,727,618	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$98	\$59,266	\$95
Per Capita Expenditures:	\$103	\$53,635	\$86
Revenues over (under) Expenditures:	-\$91,579	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	130.03%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,246,465	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$134	\$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:	\$62,930	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$2,137,999	\$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

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

Local Government Profile

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

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$241,475**

Equalized Assessed Valuation: **\$173,656,008**

Population: **9,820**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$94,406	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$10	\$69	\$44
Revenue Collected During FY 15:	\$241,476	\$243,239	\$170,215
Expenditures During FY 15:	\$223,163	\$232,550	\$154,034
Per Capita Revenue:	\$25	\$63	\$46
Per Capita Expenditures:	\$23	\$58	\$40
Revenues over (under) Expenditures:	\$18,313	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	50.51%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$112,719	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$11	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$18,312	\$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:

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:	\$62,583	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$26	\$69	\$44
Revenue Collected During FY 15:	\$78,555	\$243,239	\$170,215
Expenditures During FY 15:	\$74,530	\$232,550	\$154,034
Per Capita Revenue:	\$32	\$63	\$46
Per Capita Expenditures:	\$30	\$58	\$40
Revenues over (under) Expenditures:	\$4,025	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	89.37%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$66,608	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$27	\$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: **Mineral Gold Public Library District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$66,250**

Equalized Assessed Valuation: **\$16,688,257**

Population: **420**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$25,611**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$81,467	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$194	\$69	\$44
Revenue Collected During FY 15:	\$52,932	\$243,239	\$170,215
Expenditures During FY 15:	\$56,501	\$232,550	\$154,034
Per Capita Revenue:	\$126	\$63	\$46
Per Capita Expenditures:	\$135	\$58	\$40
Revenues over (under) Expenditures:	-\$3,569	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	137.87%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$77,898	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$185	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mississippi Valley Public Library District	
Unit Code:	057/004/10	County: Madison
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,354,051	
Equalized Assessed Valuation:	\$439,722,422	
Population:	32,545	
Employees:		
	Full Time:	10
	Part Time:	14
	Salaries Paid:	\$581,198

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$579,633	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$18	\$96,397	\$64
Revenue Collected During FY 15:	\$1,151,411	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,195,721	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$35	\$59,266	\$95
Per Capita Expenditures:	\$37	\$53,635	\$86
Revenues over (under) Expenditures:	-\$44,310	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	44.77%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$535,323	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$16	\$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:	\$	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$449,355	\$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:	\$64,151	\$2,432,936	\$188,836
Per Capita Debt:	\$3	\$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: **Moore Memorial Public Library District**

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

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$21,474

Equalized Assessed Valuation: \$10,350,586

Population: 711

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$10,024

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,542	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$6	\$69	\$44
Revenue Collected During FY 15:	\$24,218	\$243,239	\$170,215
Expenditures During FY 15:	\$25,846	\$232,550	\$154,034
Per Capita Revenue:	\$34	\$63	\$46
Per Capita Expenditures:	\$36	\$58	\$40
Revenues over (under) Expenditures:	-\$1,628	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	11.27%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$2,914	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$4	\$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:	\$	\$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

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

Local Government Profile

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

Unit Code: 072/030/10 County: Peoria

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$131,100

Equalized Assessed Valuation: \$

Population: 2,800

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$60,591

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$	\$69	\$44
Revenue Collected During FY 15:	\$138,539	\$243,239	\$170,215
Expenditures During FY 15:	\$137,573	\$232,550	\$154,034
Per Capita Revenue:	\$49	\$63	\$46
Per Capita Expenditures:	\$49	\$58	\$40
Revenues over (under) Expenditures:	\$966	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	0.70%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$966	\$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:	\$259,598	\$72,876	\$
Total Unrestricted Net Assets:	\$214,058	\$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:	\$	\$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:	\$13,681,360	\$2,432,936	\$188,836
Per Capita Debt:	\$253	\$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:	\$	\$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: **Mt. Hope-Funks Grove Public Library District**

Unit Code: 064/060/10 County: Mclean

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$102,800

Equalized Assessed Valuation: \$47,536,382

Population: 1,465

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$34,692

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$109,239	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$75	\$69	\$44
Revenue Collected During FY 15:	\$118,572	\$243,239	\$170,215
Expenditures During FY 15:	\$73,414	\$232,550	\$154,034
Per Capita Revenue:	\$81	\$63	\$46
Per Capita Expenditures:	\$50	\$58	\$40
Revenues over (under) Expenditures:	\$45,158	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	160.86%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$118,095	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$81	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$87,610	\$17,141	\$
Total Unreserved Funds:	\$30,485	\$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: **Mt. Pulaski Public Library District**

Unit Code: **054/010/10** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,361**

Equalized Assessed Valuation: **\$69,428,520**

Population: **3,134**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$57,672**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$215,534	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$69	\$69	\$44
Revenue Collected During FY 15:	\$136,407	\$243,239	\$170,215
Expenditures During FY 15:	\$126,589	\$232,550	\$154,034
Per Capita Revenue:	\$44	\$63	\$46
Per Capita Expenditures:	\$40	\$58	\$40
Revenues over (under) Expenditures:	\$9,818	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	178.02%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$225,352	\$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:	\$	\$53,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,028	\$72,876	\$
Total Unrestricted Net Assets:	\$79,324	\$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: **Mt. Zion Public Library District**

Unit Code: **055/050/10** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$767,500**

Equalized Assessed Valuation: **\$238,290,216**

Population: **11,722**

Employees:

 Full Time: **5**

 Part Time: **7**

 Salaries Paid: **\$247,120**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$725,105	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$62	\$69	\$44
Revenue Collected During FY 15:	\$629,780	\$243,239	\$170,215
Expenditures During FY 15:	\$465,533	\$232,550	\$154,034
Per Capita Revenue:	\$54	\$63	\$46
Per Capita Expenditures:	\$40	\$58	\$40
Revenues over (under) Expenditures:	\$164,247	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	191.04%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$889,352	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$76	\$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:	\$674,944	\$72,876	\$
Total Unrestricted Net Assets:	\$214,408	\$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: **Nancy L. Mc Conathy Public Library District**

Unit Code: **016/077/10** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$358,346**

Equalized Assessed Valuation: **\$64,301,817**

Population: **10,497**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$114,565**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$62,131	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$6	\$69	\$44
Revenue Collected During FY 15:	\$362,212	\$243,239	\$170,215
Expenditures During FY 15:	\$306,716	\$232,550	\$154,034
Per Capita Revenue:	\$35	\$63	\$46
Per Capita Expenditures:	\$29	\$58	\$40
Revenues over (under) Expenditures:	\$55,496	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	38.35%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$117,627	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$11	\$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:	\$106,973	\$72,876	\$
Total Unrestricted Net Assets:	-\$11,695	\$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:	\$755,174	\$147,815	\$
Per Capita Debt:	\$72	\$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:	\$227,388	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$71	\$69	\$44
Revenue Collected During FY 15:	\$83,044	\$243,239	\$170,215
Expenditures During FY 15:	\$73,895	\$232,550	\$154,034
Per Capita Revenue:	\$26	\$63	\$46
Per Capita Expenditures:	\$23	\$58	\$40
Revenues over (under) Expenditures:	\$9,149	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	320.10%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$236,537	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$74	\$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:	\$18,275	\$72,876	\$
Total Unrestricted Net Assets:	\$218,400	\$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:	<input type="text" value="1"/>
Part Time:	<input type="text" value="4"/>
Salaries Paid:	<input type="text" value="\$40,525"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$509,677	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$255	\$69	\$44
Revenue Collected During FY 15:	\$146,157	\$243,239	\$170,215
Expenditures During FY 15:	\$94,520	\$232,550	\$154,034
Per Capita Revenue:	\$73	\$63	\$46
Per Capita Expenditures:	\$47	\$58	\$40
Revenues over (under) Expenditures:	\$51,637	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	593.86%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$561,314	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$281	\$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:	\$561,314	\$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:	\$4,600,000	\$2,432,936	\$188,836
Per Capita Debt:	\$125	\$75	\$8
General Obligation Debt over EAV:	0.40%	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: **New Windsor Public Library District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$42,500**

Equalized Assessed Valuation: **\$16,945,132**

Population: **1,219**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$22,745**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,038	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$9	\$69	\$44
Revenue Collected During FY 15:	\$42,067	\$243,239	\$170,215
Expenditures During FY 15:	\$42,200	\$232,550	\$154,034
Per Capita Revenue:	\$35	\$63	\$46
Per Capita Expenditures:	\$35	\$58	\$40
Revenues over (under) Expenditures:	-\$133	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	25.84%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$10,905	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$9	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$26,105	\$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: **Newman Regional Public Library District**

Unit Code: **021/025/10** County: **Douglas**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$53,806**

Equalized Assessed Valuation: **\$22,166,123**

Population: **1,169**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$23,847**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$63,238	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$54	\$69	\$44
Revenue Collected During FY 15:	\$70,371	\$243,239	\$170,215
Expenditures During FY 15:	\$60,165	\$232,550	\$154,034
Per Capita Revenue:	\$60	\$63	\$46
Per Capita Expenditures:	\$51	\$58	\$40
Revenues over (under) Expenditures:	\$10,206	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	122.07%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$73,444	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$63	\$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:	\$575	\$72,876	\$
Total Unrestricted Net Assets:	\$72,695	\$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:	\$502,068	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$176	\$69	\$44
Revenue Collected During FY 15:	\$245,578	\$243,239	\$170,215
Expenditures During FY 15:	\$228,520	\$232,550	\$154,034
Per Capita Revenue:	\$86	\$63	\$46
Per Capita Expenditures:	\$80	\$58	\$40
Revenues over (under) Expenditures:	\$17,058	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	227.17%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$519,126	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$182	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$519,126	\$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:	\$	\$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

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

Local Government Profile

Unit Name:	Nippersink Public Library District		
Unit Code:	063/040/10	County:	Mchenry
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$836,000		
Equalized Assessed Valuation:	\$285,553,564		
Population:	11,188		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$261,226		

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:	\$353,524	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$32	\$69	\$44
Revenue Collected During FY 15:	\$655,839	\$243,239	\$170,215
Expenditures During FY 15:	\$588,050	\$232,550	\$154,034
Per Capita Revenue:	\$59	\$63	\$46
Per Capita Expenditures:	\$53	\$58	\$40
Revenues over (under) Expenditures:	\$67,789	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	71.65%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$421,313	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$38	\$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:	\$203,000	\$72,876	\$
Total Unrestricted Net Assets:	\$214,308	\$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: **Norris City Memorial Public Library District**

Unit Code: **097/010/10** County: **White**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,400**

Equalized Assessed Valuation: **\$37,275,000**

Population: **5,100**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$52,753**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$701,288	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$138	\$69	\$44
Revenue Collected During FY 15:	\$133,223	\$243,239	\$170,215
Expenditures During FY 15:	\$88,202	\$232,550	\$154,034
Per Capita Revenue:	\$26	\$63	\$46
Per Capita Expenditures:	\$17	\$58	\$40
Revenues over (under) Expenditures:	\$45,021	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	846.14%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$746,309	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$146	\$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:	\$421,638	\$72,876	\$
Total Unrestricted Net Assets:	\$321,625	\$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:	North Riverside Public Library District	
Unit Code:	016/063/10	County: Cook
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,171,825	
Equalized Assessed Valuation:	\$233,397,925	
Population:	6,672	
Employees:		
Full Time:	3	
Part Time:	22	
Salaries Paid:	\$451,814	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$832,534	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$125	\$96,397	\$64
Revenue Collected During FY 15:	\$1,518,835	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$932,408	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$228	\$59,266	\$95
Per Capita Expenditures:	\$140	\$53,635	\$86
Revenues over (under) Expenditures:	\$586,427	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	144.14%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$1,343,961	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$201	\$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:	\$799,457	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$591,323	\$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:	\$410,000	\$2,432,936	\$188,836
Per Capita Debt:	\$61	\$75	\$8
General Obligation Debt over EAV:	0.18%	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:	\$4,102,516	\$2,432,936	\$188,836
Per Capita Debt:	\$58	\$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: **Northlake Public Library District**

Unit Code: **016/065/10** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,897,254**

Equalized Assessed Valuation: **\$446,143,163**

Population: **26,658**

Employees:

Full Time:	13
Part Time:	17
Salaries Paid:	\$916,836

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$610,255	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$23	\$96,397	\$64
Revenue Collected During FY 15:	\$1,752,713	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,650,849	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$66	\$59,266	\$95
Per Capita Expenditures:	\$62	\$53,635	\$86
Revenues over (under) Expenditures:	\$101,864	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	43.14%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$712,119	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$27	\$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:	\$985,262	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$235,516	\$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:	\$6,149,425	\$2,432,936	\$188,836
Per Capita Debt:	\$231	\$75	\$8
General Obligation Debt over EAV:	1.38%	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:	Oakwood Public Library District		
Unit Code:	092/009/10	County:	Vermilion
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,157		
Equalized Assessed Valuation:	\$71,257,706		
Population:	7,167		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$87,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$287,528	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$40	\$69	\$44
Revenue Collected During FY 15:	\$222,853	\$243,239	\$170,215
Expenditures During FY 15:	\$190,838	\$232,550	\$154,034
Per Capita Revenue:	\$31	\$63	\$46
Per Capita Expenditures:	\$27	\$58	\$40
Revenues over (under) Expenditures:	\$32,015	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	167.44%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$319,543	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$45	\$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:	\$192,906	\$72,876	\$
Total Unrestricted Net Assets:	\$126,637	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Oglesby Public Library District**

Unit Code: **050/015/10** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$113,900**

Equalized Assessed Valuation: **\$36,970,051**

Population: **44,000**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$54,570**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,261	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$	\$69	\$44
Revenue Collected During FY 15:	\$117,747	\$243,239	\$170,215
Expenditures During FY 15:	\$102,582	\$232,550	\$154,034
Per Capita Revenue:	\$3	\$63	\$46
Per Capita Expenditures:	\$2	\$58	\$40
Revenues over (under) Expenditures:	\$15,165	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	24.79%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$25,426	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$1	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$25,429	\$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: **Ohio Public Library District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$87,400**

Equalized Assessed Valuation: **\$36,823,834**

Population: **970**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$17,616**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$80,731	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$83	\$69	\$44
Revenue Collected During FY 15:	\$92,071	\$243,239	\$170,215
Expenditures During FY 15:	\$1,045	\$232,550	\$154,034
Per Capita Revenue:	\$95	\$63	\$46
Per Capita Expenditures:	\$1	\$58	\$40
Revenues over (under) Expenditures:	\$91,026	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	16436.08%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$171,757	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$177	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,967	\$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: **Onarga Community Public Library District**

Unit Code: **038/030/10** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$129,201**

Equalized Assessed Valuation: **\$26,773,472**

Population: **2,052**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$31,033**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$50,471	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$25	\$69	\$44
Revenue Collected During FY 15:	\$92,871	\$243,239	\$170,215
Expenditures During FY 15:	\$85,252	\$232,550	\$154,034
Per Capita Revenue:	\$45	\$63	\$46
Per Capita Expenditures:	\$42	\$58	\$40
Revenues over (under) Expenditures:	\$7,619	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	68.14%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$58,090	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$28	\$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:

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:	\$654,796	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$107	\$69	\$44
Revenue Collected During FY 15:	\$372,247	\$243,239	\$170,215
Expenditures During FY 15:	\$265,307	\$232,550	\$154,034
Per Capita Revenue:	\$61	\$63	\$46
Per Capita Expenditures:	\$43	\$58	\$40
Revenues over (under) Expenditures:	\$106,940	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	287.11%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$761,736	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$125	\$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:	\$523,435	\$72,876	\$
Total Unrestricted Net Assets:	\$238,301	\$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:	\$7,969,373	\$2,432,936	\$188,836
Per Capita Debt:	\$135	\$75	\$8
General Obligation Debt over EAV:	0.54%	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:	\$	\$	\$