



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: **Palastine Public Library District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$147,272**

Equalized Assessed Valuation: **\$27,889,948**

Population: **2,370**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$34,838**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$42,149	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$18	\$69	\$44
Revenue Collected During FY 15:	\$93,973	\$243,239	\$170,215
Expenditures During FY 15:	\$91,318	\$232,550	\$154,034
Per Capita Revenue:	\$40	\$63	\$46
Per Capita Expenditures:	\$39	\$58	\$40
Revenues over (under) Expenditures:	\$2,655	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	49.06%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$44,804	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$19	\$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: **Paw Paw Public Library District**

Unit Code: 052/010/10 County: Lee

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$48,562

Equalized Assessed Valuation: \$13,122,381

Population: 870

Employees:

 Full Time: 1

 Part Time: 1

 Salaries Paid: \$24,575

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$244,831	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$281	\$69	\$44
Revenue Collected During FY 15:	\$29,534	\$243,239	\$170,215
Expenditures During FY 15:	\$48,562	\$232,550	\$154,034
Per Capita Revenue:	\$34	\$63	\$46
Per Capita Expenditures:	\$56	\$58	\$40
Revenues over (under) Expenditures:	-\$19,028	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	461.66%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$224,191	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$258	\$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:	\$165,574	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$62	\$69	\$44
Revenue Collected During FY 15:	\$93,858	\$243,239	\$170,215
Expenditures During FY 15:	\$81,138	\$232,550	\$154,034
Per Capita Revenue:	\$35	\$63	\$46
Per Capita Expenditures:	\$31	\$58	\$40
Revenues over (under) Expenditures:	\$12,720	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	219.74%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$178,294	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$67	\$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: **Pecatonica Public Library District**

Unit Code: **101/020/10** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$213,397**

Equalized Assessed Valuation: **\$93,459,786**

Population: **4,300**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$108,464**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$113,997	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$27	\$69	\$44
Revenue Collected During FY 15:	\$320,290	\$243,239	\$170,215
Expenditures During FY 15:	\$228,059	\$232,550	\$154,034
Per Capita Revenue:	\$74	\$63	\$46
Per Capita Expenditures:	\$53	\$58	\$40
Revenues over (under) Expenditures:	\$92,231	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	68.35%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$155,877	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$36	\$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:	\$48,803	\$72,876	\$
Total Unrestricted Net Assets:	\$107,074	\$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:	\$145,623	\$147,815	\$
Per Capita Debt:	\$34	\$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: **Philo Public Library District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$113,060**

Equalized Assessed Valuation: **\$42,245,264**

Population: **1,954**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$44,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$60,041	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$31	\$69	\$44
Revenue Collected During FY 15:	\$95,086	\$243,239	\$170,215
Expenditures During FY 15:	\$83,462	\$232,550	\$154,034
Per Capita Revenue:	\$49	\$63	\$46
Per Capita Expenditures:	\$43	\$58	\$40
Revenues over (under) Expenditures:	\$11,624	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	85.87%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$71,665	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$37	\$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: **Phoenix Public Library District**

Unit Code: **016/161/10** County: **Cook**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$47,983**

Equalized Assessed Valuation: **\$5,530,800**

Population: **1,964**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$20,972**

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:	\$	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$	\$69	\$44
Revenue Collected During FY 15:	\$43,225	\$243,239	\$170,215
Expenditures During FY 15:	\$31,295	\$232,550	\$154,034
Per Capita Revenue:	\$22	\$63	\$46
Per Capita Expenditures:	\$16	\$58	\$40
Revenues over (under) Expenditures:	\$11,930	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	38.12%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$11,930	\$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:	\$	\$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:	\$27,739	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$24	\$69	\$44
Revenue Collected During FY 15:	\$38,588	\$243,239	\$170,215
Expenditures During FY 15:	\$38,235	\$232,550	\$154,034
Per Capita Revenue:	\$34	\$63	\$46
Per Capita Expenditures:	\$33	\$58	\$40
Revenues over (under) Expenditures:	\$353	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	73.47%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$28,092	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$24	\$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:	\$91,353	\$2,432,936	\$188,836
Per Capita Debt:	\$1	\$75	\$8
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,004,161	\$147,815	\$
Per Capita Debt:	\$229	\$35	\$
General Obligation Debt over EAV:	1.46%	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: **Polo Public Library District**

Unit Code: **071/035/10** County: **Ogle**

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

Accounting Method: **Combination**

Appropriation or Budget: **\$175,576**

Equalized Assessed Valuation: **\$40,416,534**

Population: **2,813**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$82,059**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$224,232	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$80	\$69	\$44
Revenue Collected During FY 15:	\$190,689	\$243,239	\$170,215
Expenditures During FY 15:	\$156,420	\$232,550	\$154,034
Per Capita Revenue:	\$68	\$63	\$46
Per Capita Expenditures:	\$56	\$58	\$40
Revenues over (under) Expenditures:	\$34,269	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	165.26%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$258,501	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$92	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$254,876	\$17,141	\$
Total Unreserved Funds:	\$3,625	\$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:	\$	\$	\$



STATE OF ILLINOIS
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FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Poplar Creek Public Library District		
Unit Code:	016/067/10	County:	Cook
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,070,000		
Equalized Assessed Valuation:	\$1,095,101,843		
Population:	40,031		
Employees:			
	Full Time:	43	
	Part Time:	46	
	Salaries Paid:	\$2,477,030	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,204,631	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$55	\$96,397	\$64
Revenue Collected During FY 15:	\$5,489,225	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$5,221,677	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$137	\$59,266	\$95
Per Capita Expenditures:	\$130	\$53,635	\$86
Revenues over (under) Expenditures:	\$267,548	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	47.34%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,472,179	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$62	\$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:	\$1,088,600	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$2,155,671	\$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:	\$18,615,000	\$2,432,936	\$188,836
Per Capita Debt:	\$465	\$75	\$8
General Obligation Debt over EAV:	1.70%	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: **Posen Public Library District**

Unit Code: **016/068/10** County: **Cook**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$124,750**

Equalized Assessed Valuation: **\$50,492,174**

Population: **6,013**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,438	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$	\$69	\$44
Revenue Collected During FY 15:	\$78,512	\$243,239	\$170,215
Expenditures During FY 15:	\$77,993	\$232,550	\$154,034
Per Capita Revenue:	\$13	\$63	\$46
Per Capita Expenditures:	\$13	\$58	\$40
Revenues over (under) Expenditures:	\$519	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	3.79%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$2,957	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$	\$74	\$46

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prairie Trails Public Library District**

Unit Code: **016/080/10** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,050,000**

Equalized Assessed Valuation: **\$424,644,158**

Population: **30,031**

Employees:

 Full Time: **7**

 Part Time: **20**

 Salaries Paid: **\$696,053**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,802,716	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$60	\$96,397	\$64
Revenue Collected During FY 15:	\$1,791,742	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,484,695	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$60	\$59,266	\$95
Per Capita Expenditures:	\$49	\$53,635	\$86
Revenues over (under) Expenditures:	\$307,047	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	142.10%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,109,763	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$70	\$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:	-\$13,605	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$1,782,098	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Prospect Heights Public Library District	
Unit Code:	016/070/10	County: Cook
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,225,000	
Equalized Assessed Valuation:	\$532,575,737	
Population:	16,418	
Employees:		
Full Time:		14
Part Time:		30
Salaries Paid:		\$1,273,312

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:	\$3,975,842	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$242	\$96,397	\$64
Revenue Collected During FY 15:	\$3,171,427	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,423,570	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$193	\$59,266	\$95
Per Capita Expenditures:	\$148	\$53,635	\$86
Revenues over (under) Expenditures:	\$747,857	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	133.01%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$3,223,699	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$196	\$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:	\$236,891	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$5,857,379	\$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:	\$	\$147,815	\$
Per Capita Debt:	\$	\$35	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,200,000	\$2,432,936	\$188,836
Per Capita Debt:	\$49	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **016/074/10** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,773,500**

Equalized Assessed Valuation: **\$135,049,646**

Population: **13,464**

Employees:

Full Time: **7**

Part Time: **15**

Salaries Paid: **\$470,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$273,514	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$20	\$96,397	\$64
Revenue Collected During FY 15:	\$1,006,480	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$892,615	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$75	\$59,266	\$95
Per Capita Expenditures:	\$66	\$53,635	\$86
Revenues over (under) Expenditures:	\$113,865	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	43.40%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$387,379	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$29	\$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:	\$2,926	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$2,064,841	\$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:	\$5,270,000	\$2,432,936	\$188,836
Per Capita Debt:	\$391	\$75	\$8
General Obligation Debt over EAV:	3.90%	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: **Rick Warren Memorial Public Library District**

Unit Code: 039/010/10 County: Jackson

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$43,186

Equalized Assessed Valuation: \$23,476,323

Population: 3,108

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$24,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$75,608	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$24	\$69	\$44
Revenue Collected During FY 15:	\$48,444	\$243,239	\$170,215
Expenditures During FY 15:	\$40,477	\$232,550	\$154,034
Per Capita Revenue:	\$16	\$63	\$46
Per Capita Expenditures:	\$13	\$58	\$40
Revenues over (under) Expenditures:	\$7,967	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	206.48%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$83,575	\$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: **River East Public Library District**

Unit Code: **063/030/10** County: **Mchenry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$220,532**

Equalized Assessed Valuation: **\$71,883,346**

Population: **4,228**

Employees:

Full Time:	1
Part Time:	3
Salaries Paid:	\$89,114

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$61,270	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$14	\$69	\$44
Revenue Collected During FY 15:	\$179,031	\$243,239	\$170,215
Expenditures During FY 15:	\$173,021	\$232,550	\$154,034
Per Capita Revenue:	\$42	\$63	\$46
Per Capita Expenditures:	\$41	\$58	\$40
Revenues over (under) Expenditures:	\$6,010	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	38.89%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$67,280	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$16	\$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:	\$1,344	\$72,876	\$
Total Unrestricted Net Assets:	\$65,936	\$145,100	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 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:	\$1,215,499	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$108	\$96,397	\$64
Revenue Collected During FY 15:	\$1,268,756	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,223,730	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$113	\$59,266	\$95
Per Capita Expenditures:	\$109	\$53,635	\$86
Revenues over (under) Expenditures:	\$45,026	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	92.72%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$1,134,635	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$101	\$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:	\$1,842,587	\$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:	\$	\$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:	River Valley Public Library District		
Unit Code:	081/005/10	County:	Rock Island
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$487,629		
Equalized Assessed Valuation:	\$119,209,717		
Population:	5,173		
Employees:			
Full Time:	7		
Part Time:	4		
Salaries Paid:	\$230,725		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$62,219	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$12	\$69	\$44
Revenue Collected During FY 15:	\$487,629	\$243,239	\$170,215
Expenditures During FY 15:	\$444,879	\$232,550	\$154,034
Per Capita Revenue:	\$94	\$63	\$46
Per Capita Expenditures:	\$86	\$58	\$40
Revenues over (under) Expenditures:	\$42,750	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	23.59%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$104,969	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$20	\$74	\$46

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,958	\$72,876	\$
Total Unrestricted Net Assets:	\$54,011	\$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: **Riverdale Public Library District**

Unit Code: **016/075/10** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$838,050**

Equalized Assessed Valuation: **\$91,322,542**

Population: **15,055**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$330,362**

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:	-\$82,495	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	-\$5	\$69	\$44
Revenue Collected During FY 15:	\$602,947	\$243,239	\$170,215
Expenditures During FY 15:	\$609,899	\$232,550	\$154,034
Per Capita Revenue:	\$40	\$63	\$46
Per Capita Expenditures:	\$41	\$58	\$40
Revenues over (under) Expenditures:	-\$6,952	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	-11.42%	215.27%	113.73%
Ending Fund Balance for FY 15:	-\$69,638	\$292,716	\$161,557
Per Capita Ending Fund Balance:	-\$5	\$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:	\$130,841	\$72,876	\$
Total Unrestricted Net Assets:	-\$181,765	\$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:	\$9,600	\$147,815	\$
Per Capita Debt:	\$2	\$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: **Robert W. Rowe Public Library District**

Unit Code: 050/016/10 County: Lasalle

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$102,652

Equalized Assessed Valuation: \$70,159,839

Population: 4,178

Employees:

 Full Time: 1

 Part Time: 5

 Salaries Paid: \$101,608

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,452	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$8	\$69	\$44
Revenue Collected During FY 15:	\$197,171	\$243,239	\$170,215
Expenditures During FY 15:	\$218,623	\$232,550	\$154,034
Per Capita Revenue:	\$47	\$63	\$46
Per Capita Expenditures:	\$52	\$58	\$40
Revenues over (under) Expenditures:	-\$21,452	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	5.95%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$13,000	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$3	\$74	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,987	\$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:	Robinson Public Library District		
Unit Code:	017/020/10	County:	Crawford
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,488,730		
Equalized Assessed Valuation:	\$325,023,274		
Population:	15,437		
Employees:			
Full Time:	3		
Part Time:	19		
Salaries Paid:	\$271,431		

Blended Component Units
Number Submitted = 1
Robinson Library Endowment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,415,532	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$92	\$69	\$44
Revenue Collected During FY 15:	\$833,526	\$243,239	\$170,215
Expenditures During FY 15:	\$654,163	\$232,550	\$154,034
Per Capita Revenue:	\$54	\$63	\$46
Per Capita Expenditures:	\$42	\$58	\$40
Revenues over (under) Expenditures:	\$179,363	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	243.81%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$1,594,895	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$103	\$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:	\$351,485	\$72,876	\$
Total Unrestricted Net Assets:	\$1,243,410	\$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:	\$15,113	\$147,815	\$
Per Capita Debt:	\$1	\$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:	\$	\$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: **Rock River Public Library District**

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

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$71,800

Equalized Assessed Valuation: \$47,149,857

Population: 3,463

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$37,550	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$11	\$69	\$44
Revenue Collected During FY 15:	\$67,578	\$243,239	\$170,215
Expenditures During FY 15:	\$74,805	\$232,550	\$154,034
Per Capita Revenue:	\$20	\$63	\$46
Per Capita Expenditures:	\$22	\$58	\$40
Revenues over (under) Expenditures:	-\$7,227	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	40.54%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$30,323	\$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:	\$	\$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:	Roselle Public Library District		
Unit Code:	022/030/10	County:	Dupage
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,054,454		
Equalized Assessed Valuation:	\$646,536,196		
Population:	22,791		
Employees:			
Full Time:			13
Part Time:			21
Salaries Paid:			\$824,707

Blended Component Units

Number Submitted = 1
 Roselle Public Library Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,177,730	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$52	\$96,397	\$64
Revenue Collected During FY 15:	\$1,974,502	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,771,672	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$87	\$59,266	\$95
Per Capita Expenditures:	\$78	\$53,635	\$86
Revenues over (under) Expenditures:	\$202,830	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	75.10%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$1,330,562	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$58	\$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:	\$305,051	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$1,079,192	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Round Lake Area Public Library District	
Unit Code:	049/037/10	County: Lake
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,886,188	
Equalized Assessed Valuation:	\$397,078,477	
Population:	40,400	
Employees:		
	Full Time:	25
	Part Time:	34
	Salaries Paid:	\$1,514,320

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,145,826	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$53	\$96,397	\$64
Revenue Collected During FY 15:	\$2,904,480	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,639,425	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$72	\$59,266	\$95
Per Capita Expenditures:	\$65	\$53,635	\$86
Revenues over (under) Expenditures:	\$265,055	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	77.31%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$2,040,582	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$51	\$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:	\$217,737	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$1,868,765	\$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:	\$	\$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: **Rural Woodstock Public Library District**

Unit Code: **063/050/10** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$409,200**

Equalized Assessed Valuation: **\$302,842,592**

Population: **12,614**

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:	\$231,324	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$18	\$69	\$44
Revenue Collected During FY 15:	\$431,430	\$243,239	\$170,215
Expenditures During FY 15:	\$406,212	\$232,550	\$154,034
Per Capita Revenue:	\$34	\$63	\$46
Per Capita Expenditures:	\$32	\$58	\$40
Revenues over (under) Expenditures:	\$25,218	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	63.15%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$256,542	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$20	\$74	\$46

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,876	\$
Total Unrestricted Net Assets:	\$218,215	\$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:	\$	\$	\$