



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Salem Public Library District**

Unit Code: **048/020/10** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$142,390**

Equalized Assessed Valuation: **\$26,702,103**

Population: **1,003**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$24,354**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$85,726	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$85	\$69	\$44
Revenue Collected During FY 15:	\$55,978	\$243,239	\$170,215
Expenditures During FY 15:	\$53,976	\$232,550	\$154,034
Per Capita Revenue:	\$56	\$63	\$46
Per Capita Expenditures:	\$54	\$58	\$40
Revenues over (under) Expenditures:	\$2,002	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	162.53%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$87,728	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$87	\$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:	\$1,101,713	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$135	\$69	\$44
Revenue Collected During FY 15:	\$463,813	\$243,239	\$170,215
Expenditures During FY 15:	\$484,729	\$232,550	\$154,034
Per Capita Revenue:	\$57	\$63	\$46
Per Capita Expenditures:	\$59	\$58	\$40
Revenues over (under) Expenditures:	-\$20,916	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	205.85%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$997,798	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$122	\$74	\$46

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,115,097	\$72,876	\$
Total Unrestricted Net Assets:	\$121,917	\$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:	\$3,130,000	\$147,815	\$
Per Capita Debt:	\$384	\$35	\$
General Obligation Debt over EAV:	2.14%	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:	\$201,335	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$66	\$69	\$44
Revenue Collected During FY 15:	\$137,104	\$243,239	\$170,215
Expenditures During FY 15:	\$128,037	\$232,550	\$154,034
Per Capita Revenue:	\$45	\$63	\$46
Per Capita Expenditures:	\$42	\$58	\$40
Revenues over (under) Expenditures:	\$9,067	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	164.33%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$210,402	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$69	\$74	\$46

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$210,402	\$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: **Schmaling Memorial Public Library District**

Unit Code: 098/020/10 County: Whiteside

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$107,000

Equalized Assessed Valuation: \$49,631,283

Population: 3,481

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$62,330

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$80,700	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$23	\$69	\$44
Revenue Collected During FY 15:	\$126,436	\$243,239	\$170,215
Expenditures During FY 15:	\$122,676	\$232,550	\$154,034
Per Capita Revenue:	\$36	\$63	\$46
Per Capita Expenditures:	\$35	\$58	\$40
Revenues over (under) Expenditures:	\$3,760	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	68.85%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$84,460	\$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:	\$84,460	\$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:	\$117,760	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$47	\$69	\$44
Revenue Collected During FY 15:	\$54,740	\$243,239	\$170,215
Expenditures During FY 15:	\$47,750	\$232,550	\$154,034
Per Capita Revenue:	\$22	\$63	\$46
Per Capita Expenditures:	\$19	\$58	\$40
Revenues over (under) Expenditures:	\$6,990	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	261.26%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$124,750	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$50	\$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:	\$124,750	\$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 YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$339,508	\$147,815	\$
Per Capita Debt:	\$78	\$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:	\$263,228	\$2,432,936	\$188,836
Per Capita Debt:	\$14	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name:	Six Mile Regional Public Library District		
Unit Code:	057/003/10	County:	Madison
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,157,484		
Equalized Assessed Valuation:	\$449,636,385		
Population:	46,088		
Employees:			
	Full Time:	19	
	Part Time:	17	
	Salaries Paid:	\$981,565	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,484,055	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$32	\$96,397	\$64
Revenue Collected During FY 15:	\$2,919,478	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$2,914,620	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$63	\$59,266	\$95
Per Capita Expenditures:	\$63	\$53,635	\$86
Revenues over (under) Expenditures:	\$4,858	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	51.08%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$1,488,913	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$32	\$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:	\$1,136,111	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$338,592	\$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:	\$1,628,188	\$2,432,936	\$188,836
Per Capita Debt:	\$35	\$75	\$8
General Obligation Debt over EAV:	0.35%	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:	\$7,777,035	\$2,432,936	\$188,836
Per Capita Debt:	\$120	\$75	\$8
General Obligation Debt over EAV:	0.32%	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: **Somonauk Public Library District**

Unit Code: **050/025/10** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$895,515**

Equalized Assessed Valuation: **\$183,189,803**

Population: **5,840**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$175,792**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$214,421	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$37	\$69	\$44
Revenue Collected During FY 15:	\$447,841	\$243,239	\$170,215
Expenditures During FY 15:	\$494,825	\$232,550	\$154,034
Per Capita Revenue:	\$77	\$63	\$46
Per Capita Expenditures:	\$85	\$58	\$40
Revenues over (under) Expenditures:	-\$46,984	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	33.84%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$167,437	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$29	\$74	\$46

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$334,703	\$72,876	\$
Total Unrestricted Net Assets:	\$1,314,729	\$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:	\$2,907,322	\$147,815	\$
Per Capita Debt:	\$498	\$35	\$
General Obligation Debt over EAV:	1.59%	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: **South County Public Library District**

Unit Code: **007/010/10** County: **Calhoun**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,675**

Equalized Assessed Valuation: **\$20,130,962**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$15,321**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$31,188	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$31	\$69	\$44
Revenue Collected During FY 15:	\$27,507	\$243,239	\$170,215
Expenditures During FY 15:	\$27,247	\$232,550	\$154,034
Per Capita Revenue:	\$28	\$63	\$46
Per Capita Expenditures:	\$27	\$58	\$40
Revenues over (under) Expenditures:	\$260	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	115.42%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$31,448	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$31	\$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: **South Macon Public Library District**

Unit Code: **055/015/10** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$106,000**

Equalized Assessed Valuation: **\$55,382,949**

Population: **1,140**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$48,612**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,339	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$40	\$69	\$44
Revenue Collected During FY 15:	\$141,189	\$243,239	\$170,215
Expenditures During FY 15:	\$120,897	\$232,550	\$154,034
Per Capita Revenue:	\$124	\$63	\$46
Per Capita Expenditures:	\$106	\$58	\$40
Revenues over (under) Expenditures:	\$20,292	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	62.14%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$75,131	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$66	\$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:	\$62,031	\$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:	\$13,100	\$147,815	\$
Per Capita Debt:	\$11	\$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:	\$106,829	\$2,432,936	\$188,836
Per Capita Debt:	\$2	\$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: **St. Elmo Public Library District**

Unit Code: **026/010/10** County: **Fayette**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$189,000**

Equalized Assessed Valuation: **\$87,153,463**

Population: **3,000**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$63,451**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$109,070	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$36	\$69	\$44
Revenue Collected During FY 15:	\$210,243	\$243,239	\$170,215
Expenditures During FY 15:	\$188,047	\$232,550	\$154,034
Per Capita Revenue:	\$70	\$63	\$46
Per Capita Expenditures:	\$63	\$58	\$40
Revenues over (under) Expenditures:	\$22,196	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	69.80%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$131,266	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$44	\$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:	\$59,647	\$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:	\$71,619	\$147,815	\$
Per Capita Debt:	\$24	\$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:	\$311,568	\$147,815	\$
Per Capita Debt:	\$23	\$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:	\$398,095	\$2,432,936	\$188,836
Per Capita Debt:	\$38	\$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: **Stinson Memorial Public Library District**

Unit Code: **091/010/10** County: **Union**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$266,260**

Equalized Assessed Valuation: **\$146,295,968**

Population: **14,466**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$152,555**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,977	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$7	\$69	\$44
Revenue Collected During FY 15:	\$304,051	\$243,239	\$170,215
Expenditures During FY 15:	\$286,159	\$232,550	\$154,034
Per Capita Revenue:	\$21	\$63	\$46
Per Capita Expenditures:	\$20	\$58	\$40
Revenues over (under) Expenditures:	\$17,892	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	43.99%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$125,869	\$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:	\$44,943	\$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:	\$5,979,418	\$147,815	\$
Per Capita Debt:	\$379	\$35	\$
General Obligation Debt over EAV:	1.43%	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:	\$3,475,000	\$147,815	\$
Per Capita Debt:	\$304	\$35	\$
General Obligation Debt over EAV:	2.57%	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: **Sumpter Township Public Library District**

Unit Code: **018/015/10** County: **Cumberland**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,935**

Equalized Assessed Valuation: **\$19,741,227**

Population: **1,980**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$24,672**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,016	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$8	\$69	\$44
Revenue Collected During FY 15:	\$48,831	\$243,239	\$170,215
Expenditures During FY 15:	\$40,935	\$232,550	\$154,034
Per Capita Revenue:	\$25	\$63	\$46
Per Capita Expenditures:	\$21	\$58	\$40
Revenues over (under) Expenditures:	\$7,896	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	58.41%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$23,912	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$12	\$74	\$46

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,004	\$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:	\$	\$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:

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:	\$137,880	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$93	\$69	\$44
Revenue Collected During FY 15:	\$119,732	\$243,239	\$170,215
Expenditures During FY 15:	\$205,479	\$232,550	\$154,034
Per Capita Revenue:	\$81	\$63	\$46
Per Capita Expenditures:	\$138	\$58	\$40
Revenues over (under) Expenditures:	-\$85,747	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	25.37%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$52,133	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$35	\$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:	\$52,134	\$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: **Tolono Public Library District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$353,600**

Equalized Assessed Valuation: **\$231,482,707**

Population: **11,675**

Employees:

    Full Time: **2**

    Part Time: **11**

    Salaries Paid: **\$190,738**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$402,981	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$35	\$69	\$44
Revenue Collected During FY 15:	\$333,373	\$243,239	\$170,215
Expenditures During FY 15:	\$343,938	\$232,550	\$154,034
Per Capita Revenue:	\$29	\$63	\$46
Per Capita Expenditures:	\$29	\$58	\$40
Revenues over (under) Expenditures:	-\$10,565	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	114.09%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$392,416	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$34	\$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:	\$9,759	\$72,876	\$
Total Unrestricted Net Assets:	\$382,657	\$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:	\$19,129	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$14	\$69	\$44
Revenue Collected During FY 15:	\$30,694	\$243,239	\$170,215
Expenditures During FY 15:	\$28,822	\$232,550	\$154,034
Per Capita Revenue:	\$22	\$63	\$46
Per Capita Expenditures:	\$20	\$58	\$40
Revenues over (under) Expenditures:	\$1,872	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	72.86%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$21,001	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$15	\$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: **Toulon Public Library District**

Unit Code: 087/050/10 County: Stark

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$202,831

Equalized Assessed Valuation: \$46,841,950

Population: 4,500

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$80,518

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$220,108	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$49	\$69	\$44
Revenue Collected During FY 15:	\$180,521	\$243,239	\$170,215
Expenditures During FY 15:	\$167,003	\$232,550	\$154,034
Per Capita Revenue:	\$40	\$63	\$46
Per Capita Expenditures:	\$37	\$58	\$40
Revenues over (under) Expenditures:	\$13,518	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	139.89%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$233,626	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$52	\$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:	\$99,395	\$72,876	\$
Total Unrestricted Net Assets:	\$328,025	\$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:	\$334,828	\$147,815	\$
Per Capita Debt:	\$74	\$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: **Towanda Public Library District**

Unit Code: **064/020/10** County: **McLean**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$578,080**

Equalized Assessed Valuation: **\$61,072,746**

Population: **2,187**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$74,666**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$192,525	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$88	\$69	\$44
Revenue Collected During FY 15:	\$158,595	\$243,239	\$170,215
Expenditures During FY 15:	\$145,933	\$232,550	\$154,034
Per Capita Revenue:	\$73	\$63	\$46
Per Capita Expenditures:	\$67	\$58	\$40
Revenues over (under) Expenditures:	\$12,662	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	140.60%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$205,187	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$94	\$74	\$46

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$115,766	\$17,141	\$
Total Unreserved Funds:	\$89,421	\$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: **Town & Country Public Library District**

Unit Code: **045/050/10** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,524,600**

Equalized Assessed Valuation: **\$340,742,978**

Population: **12,392**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$505,968**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$312,939	\$2,452,470	\$1,737,854
Per Capita Beginning Fund Balance:	\$25	\$96,397	\$64
Revenue Collected During FY 15:	\$1,240,003	\$3,229,307	\$2,237,613
Expenditures During FY 15:	\$1,374,961	\$3,005,539	\$2,348,764
Per Capita Revenue:	\$100	\$59,266	\$95
Per Capita Expenditures:	\$111	\$53,635	\$86
Revenues over (under) Expenditures:	-\$134,958	\$223,768	\$194,650
Ratio of Fund Balance to Expenditures:	12.94%	93.64%	76.68%
Ending Fund Balance for FY 15:	\$177,981	\$2,572,462	\$1,832,224
Per Capita Ending Fund Balance:	\$14	\$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:	\$77,396	\$902,632	\$326,748
Total Unrestricted Net Assets:	\$83,244	\$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:	\$974,077	\$2,432,936	\$188,836
Per Capita Debt:	\$79	\$75	\$8
General Obligation Debt over EAV:	0.25%	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: **Townships of the Quincy Area  
Public Library District**

Unit Code: 001/040/10 County: Adams

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$347,112

Equalized Assessed Valuation: \$244,426,463

Population: 11,121

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:	\$346,655	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$31	\$69	\$44
Revenue Collected During FY 15:	\$366,459	\$243,239	\$170,215
Expenditures During FY 15:	\$353,006	\$232,550	\$154,034
Per Capita Revenue:	\$33	\$63	\$46
Per Capita Expenditures:	\$32	\$58	\$40
Revenues over (under) Expenditures:	\$13,453	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	102.01%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$360,108	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$32	\$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:	\$360,108	\$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: **Tremont Public Library District**

Unit Code: **090/050/10** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,380**

Equalized Assessed Valuation: **\$110,113,598**

Population: **5,022**

Employees:

**Full Time:** **2**

**Part Time:** **15**

**Salaries Paid:** **\$126,605**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$164,967	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$33	\$69	\$44
Revenue Collected During FY 15:	\$302,373	\$243,239	\$170,215
Expenditures During FY 15:	\$325,707	\$232,550	\$154,034
Per Capita Revenue:	\$60	\$63	\$46
Per Capita Expenditures:	\$65	\$58	\$40
Revenues over (under) Expenditures:	-\$23,334	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	43.48%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$141,633	\$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:	\$163,277	\$72,876	\$
Total Unrestricted Net Assets:	-\$21,644	\$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:	\$355,066	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$109	\$69	\$44
Revenue Collected During FY 15:	\$691,621	\$243,239	\$170,215
Expenditures During FY 15:	\$170,419	\$232,550	\$154,034
Per Capita Revenue:	\$212	\$63	\$46
Per Capita Expenditures:	\$52	\$58	\$40
Revenues over (under) Expenditures:	\$521,202	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	220.79%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$376,268	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$116	\$74	\$46

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$17,141	\$
Total Unreserved Funds:	\$876,268	\$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:	\$497,889	\$147,815	\$
Per Capita Debt:	\$153	\$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: **Tri-Township Public Library District**

Unit Code: **057/020/10** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$588,390**

Equalized Assessed Valuation: **\$315,258,056**

Population: **13,215**

Employees:

    Full Time: **6**

    Part Time: **6**

    Salaries Paid: **\$221,078**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$670,445	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$51	\$69	\$44
Revenue Collected During FY 15:	\$551,330	\$243,239	\$170,215
Expenditures During FY 15:	\$463,842	\$232,550	\$154,034
Per Capita Revenue:	\$42	\$63	\$46
Per Capita Expenditures:	\$35	\$58	\$40
Revenues over (under) Expenditures:	\$87,488	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	163.41%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$757,951	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$57	\$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:	\$638,606	\$72,876	\$
Total Unrestricted Net Assets:	\$119,345	\$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: **University Park Public Library District**

Unit Code: **099/040/10** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$786,640**

Equalized Assessed Valuation: **\$103,371,693**

Population: **7,095**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$241,376**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$427,815	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$60	\$69	\$44
Revenue Collected During FY 15:	\$572,761	\$243,239	\$170,215
Expenditures During FY 15:	\$529,813	\$232,550	\$154,034
Per Capita Revenue:	\$81	\$63	\$46
Per Capita Expenditures:	\$75	\$58	\$40
Revenues over (under) Expenditures:	\$42,948	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	79.42%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$420,763	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$59	\$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:	\$156,282	\$72,876	\$
Total Unrestricted Net Assets:	\$380,071	\$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:	\$703	\$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:	\$	\$280,759	\$155,199
Per Capita Beginning Fund Balance:	\$	\$69	\$44
Revenue Collected During FY 15:	\$235,264	\$243,239	\$170,215
Expenditures During FY 15:	\$117,544	\$232,550	\$154,034
Per Capita Revenue:	\$79	\$63	\$46
Per Capita Expenditures:	\$39	\$58	\$40
Revenues over (under) Expenditures:	\$117,720	\$10,689	\$8,221
Ratio of Fund Balance to Expenditures:	100.15%	215.27%	113.73%
Ending Fund Balance for FY 15:	\$117,720	\$292,716	\$161,557
Per Capita Ending Fund Balance:	\$39	\$74	\$46

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,349	\$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:	\$	\$	\$