



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valley Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$8,702,880**

Population: **708**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$8,400**

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 07:	\$13,567	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$19	\$45	\$27
Revenue Collected During FY 07:	\$16,676	\$235,707	\$163,869
Expenditures During FY 07:	\$17,458	\$225,969	\$140,203
Per Capita Revenue:	\$24	\$42	\$36
Per Capita Expenditures:	\$25	\$40	\$33
Revenues over (under) Expenditures:	-\$782	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	73.23%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$12,785	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$18	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valmeyer Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,546**

Equalized Assessed Valuation: **\$44,539,540**

Population: **2,424**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,894**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,788	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$2	\$45	\$27
Revenue Collected During FY 07:	\$52,547	\$235,707	\$163,869
Expenditures During FY 07:	\$48,582	\$225,969	\$140,203
Per Capita Revenue:	\$22	\$42	\$36
Per Capita Expenditures:	\$20	\$40	\$33
Revenues over (under) Expenditures:	\$3,965	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	18.02%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$8,753	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$4	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$40,534	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$24,000	\$183,543	\$
Per Capita Debt:	\$10	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **049/040/10** County: **LAKE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,366,794**

Equalized Assessed Valuation: **\$2,580,493,307**

Population: **43,000**

Employees:

Full Time: **38**

Part Time: **80**

Salaries Paid: **\$2,823,734**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,371,824	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$78	\$58	\$37
Revenue Collected During FY 07:	\$5,980,511	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$5,581,569	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$139	\$99	\$80
Per Capita Expenditures:	\$130	\$85	\$67
Revenues over (under) Expenditures:	\$398,942	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	67.56%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$3,770,766	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$88	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,001,888	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$2,768,878	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Vespasian Warner Public Library District**

Unit Code: **020/010/10** County: **DEWITT**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$768,750**

Equalized Assessed Valuation: **\$353,194,167**

Population: **10,135**

Employees:

 Full Time: **10**

 Part Time: **9**

 Salaries Paid: **\$342,877**

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 07:	\$4,092,926	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$404	\$45	\$27
Revenue Collected During FY 07:	\$744,829	\$235,707	\$163,869
Expenditures During FY 07:	\$787,499	\$225,969	\$140,203
Per Capita Revenue:	\$73	\$42	\$36
Per Capita Expenditures:	\$78	\$40	\$33
Revenues over (under) Expenditures:	-\$42,670	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	514.32%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$4,050,256	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$400	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$908,927	\$70,173	\$
Total Unrestricted Net Assets:	\$3,141,329	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Viola Public Library District**

Unit Code: **066/030/10** County: **MERCER**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$61,139**

Equalized Assessed Valuation: **\$26,782,451**

Population: **2,307**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$21,217**

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 07:	\$13,430	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$6	\$45	\$27
Revenue Collected During FY 07:	\$63,030	\$235,707	\$163,869
Expenditures During FY 07:	\$61,139	\$225,969	\$140,203
Per Capita Revenue:	\$27	\$42	\$36
Per Capita Expenditures:	\$27	\$40	\$33
Revenues over (under) Expenditures:	\$1,891	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	25.06%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$15,321	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$7	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Walnut Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,570**

Equalized Assessed Valuation: **\$21,687,341**

Population: **1,821**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$35,280**

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 07:	\$19,330	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$11	\$45	\$27
Revenue Collected During FY 07:	\$48,192	\$235,707	\$163,869
Expenditures During FY 07:	\$60,201	\$225,969	\$140,203
Per Capita Revenue:	\$26	\$42	\$36
Per Capita Expenditures:	\$33	\$40	\$33
Revenues over (under) Expenditures:	-\$12,009	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	66.67%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$40,137	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$22	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,133	\$70,173	\$
Total Unrestricted Net Assets:	\$38,004	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Warren-Newport Public Library District**

Unit Code: **049/050/10** County: **LAKE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,769,700**

Equalized Assessed Valuation: **\$2,156,600,378**

Population: **58,237**

Employees:

 Full Time: **25**

 Part Time: **72**

 Salaries Paid: **\$2,347,704**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,452,062	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$42	\$58	\$37
Revenue Collected During FY 07:	\$5,230,358	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$4,706,782	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$90	\$99	\$80
Per Capita Expenditures:	\$81	\$85	\$67
Revenues over (under) Expenditures:	\$523,576	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	63.22%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,975,638	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$51	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,530,517	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$1,677,895	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,515,000	\$2,689,178	\$640,021
Per Capita Debt:	\$43	\$81	\$20
General Obligation Debt over EAV:	0.12%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Warrenville Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,420,000**

Equalized Assessed Valuation: **\$365,246,711**

Population: **13,363**

Employees:

Full Time: **9**

Part Time: **16**

Salaries Paid: **\$513,632**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$282,917	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$21	\$58	\$37
Revenue Collected During FY 07:	\$1,137,523	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$1,116,447	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$85	\$99	\$80
Per Capita Expenditures:	\$84	\$85	\$67
Revenues over (under) Expenditures:	\$21,076	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	23.73%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$264,894	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$20	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$358,126	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$840,077	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,300,000	\$2,689,178	\$640,021
Per Capita Debt:	\$172	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Washington Public Library District**

Unit Code: **095/030/10** County: **Tazwell**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,374,000**

Equalized Assessed Valuation: **\$339,256,368**

Population: **20,338**

Employees:

Full Time: **2**

Part Time: **19**

Salaries Paid: **\$260,792**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,072,270	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$102	\$45	\$27
Revenue Collected During FY 07:	\$714,321	\$235,707	\$163,869
Expenditures During FY 07:	\$2,434,004	\$225,969	\$140,203
Per Capita Revenue:	\$35	\$42	\$36
Per Capita Expenditures:	\$120	\$40	\$33
Revenues over (under) Expenditures:	-\$1,719,683	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	37.44%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$911,220	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$45	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$692,196	\$70,173	\$
Total Unrestricted Net Assets:	\$219,024	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$558,633	\$183,543	\$
Per Capita Debt:	\$27	\$21	\$
General Obligation Debt over EAV:	0.16%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wauconda Public Library District**

Unit Code: **049/055/10** County: **LAKE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,880,000**

Equalized Assessed Valuation: **\$806,081,946**

Population: **22,036**

Employees:

 Full Time: **17**

 Part Time: **33**

 Salaries Paid: **\$1,170,711**

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 07:	\$601,008	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$27	\$58	\$37
Revenue Collected During FY 07:	\$2,412,532	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$2,336,262	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$109	\$99	\$80
Per Capita Expenditures:	\$106	\$85	\$67
Revenues over (under) Expenditures:	\$76,270	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	28.99%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$677,278	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$31	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$281,015	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$914,149	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,666,445	\$2,689,178	\$640,021
Per Capita Debt:	\$121	\$81	\$20
General Obligation Debt over EAV:	0.33%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Weldon Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,905**

Equalized Assessed Valuation: **\$17,600,180**

Population: **867**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$13,994**

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 07:	\$75,222	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$87	\$45	\$27
Revenue Collected During FY 07:	\$47,643	\$235,707	\$163,869
Expenditures During FY 07:	\$40,536	\$225,969	\$140,203
Per Capita Revenue:	\$55	\$42	\$36
Per Capita Expenditures:	\$47	\$40	\$33
Revenues over (under) Expenditures:	\$7,107	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	203.10%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$82,329	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$95	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,216,538	\$2,689,178	\$640,021
Per Capita Debt:	\$44	\$81	\$20
General Obligation Debt over EAV:	0.15%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **083/030/10** County: **Sangamon**

Fiscal Year End: **6/30/2007**

Accounting Method: **Combination**

Appropriation or Budget: **\$165,750**

Equalized Assessed Valuation: **\$67,267,547**

Population: **4,366**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$49,893**

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 07:	\$8,744	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$2	\$45	\$27
Revenue Collected During FY 07:	\$126,705	\$235,707	\$163,869
Expenditures During FY 07:	\$108,401	\$225,969	\$140,203
Per Capita Revenue:	\$29	\$42	\$36
Per Capita Expenditures:	\$25	\$40	\$33
Revenues over (under) Expenditures:	\$18,304	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	24.95%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$27,048	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$6	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$27,048	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Public Library District**

Unit Code: **037/030/10** County: **HENRY**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$169,768**

Equalized Assessed Valuation: **\$78,823,649**

Population: **4,913**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$91,008**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$514,402	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$105	\$45	\$27
Revenue Collected During FY 07:	\$341,350	\$235,707	\$163,869
Expenditures During FY 07:	\$169,818	\$225,969	\$140,203
Per Capita Revenue:	\$69	\$42	\$36
Per Capita Expenditures:	\$35	\$40	\$33
Revenues over (under) Expenditures:	\$171,532	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	403.92%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$685,934	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$140	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$685,934	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Westville Public Library District**

Unit Code: **092/012/10** County: **VERMILION**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$246,400**

Equalized Assessed Valuation: **\$79,031,445**

Population: **13,235**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$68,103**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	-\$60,781	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	-\$5	\$45	\$27
Revenue Collected During FY 07:	\$177,603	\$235,707	\$163,869
Expenditures During FY 07:	\$165,893	\$225,969	\$140,203
Per Capita Revenue:	\$13	\$42	\$36
Per Capita Expenditures:	\$13	\$40	\$33
Revenues over (under) Expenditures:	\$11,710	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	-29.58%	129.79%	92.94%
Ending Fund Balance for FY 07:	-\$49,071	\$260,702	\$120,696
Per Capita Ending Fund Balance:	-\$4	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,050	\$70,173	\$
Total Unrestricted Net Assets:	\$154,121	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$56,970	\$183,543	\$
Per Capita Debt:	\$4	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **William Leonard Public Library District**

Unit Code: **016/076/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$342,350**

Equalized Assessed Valuation: **\$51,430,751**

Population: **6,635**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$113,627**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$88,847	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$13	\$45	\$27
Revenue Collected During FY 07:	\$189,265	\$235,707	\$163,869
Expenditures During FY 07:	\$245,684	\$225,969	\$140,203
Per Capita Revenue:	\$29	\$42	\$36
Per Capita Expenditures:	\$37	\$40	\$33
Revenues over (under) Expenditures:	-\$56,419	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	13.20%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$32,428	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$5	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$163,943	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Williamsfield Public Library District**

Unit Code: **048/060/10** County: **KNOX**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$96,750**

Equalized Assessed Valuation: **\$72,563,052**

Population: **2,048**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$39,501**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$38,316	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$19	\$45	\$27
Revenue Collected During FY 07:	\$74,335	\$235,707	\$163,869
Expenditures During FY 07:	\$77,227	\$225,969	\$140,203
Per Capita Revenue:	\$36	\$42	\$36
Per Capita Expenditures:	\$38	\$40	\$33
Revenues over (under) Expenditures:	-\$2,892	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	45.87%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$35,424	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$17	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,821	\$70,173	\$
Total Unrestricted Net Assets:	\$17,603	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmette Public Library District**

Unit Code: **016/095/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,135,951**

Equalized Assessed Valuation: **\$1,621,005,521**

Population: **27,651**

Employees:

 Full Time: **30**

 Part Time: **62**

 Salaries Paid: **\$2,158,899**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$3,638,953	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$132	\$58	\$37
Revenue Collected During FY 07:	\$5,054,794	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$3,931,605	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$183	\$99	\$80
Per Capita Expenditures:	\$142	\$85	\$67
Revenues over (under) Expenditures:	\$1,123,189	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	105.86%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$4,162,142	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$151	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$365,699	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$5,876,106	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmington Public Library District**

Unit Code: **099/070/10** County: **WILL**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,043,903**

Equalized Assessed Valuation: **\$188,859,040**

Population: **9,229**

Employees:

Full Time: **6**

Part Time: **7**

Salaries Paid: **\$222,986**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$490,147	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$53	\$45	\$27
Revenue Collected During FY 07:	\$522,984	\$235,707	\$163,869
Expenditures During FY 07:	\$559,148	\$225,969	\$140,203
Per Capita Revenue:	\$57	\$42	\$36
Per Capita Expenditures:	\$61	\$40	\$33
Revenues over (under) Expenditures:	-\$36,164	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	81.19%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$453,983	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$49	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,938	\$70,173	\$
Total Unrestricted Net Assets:	\$615,333	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$77,731	\$183,543	\$
Per Capita Debt:	\$8	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnebago Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$285,114**

Equalized Assessed Valuation: **\$133,018,581**

Population: **7,500**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$101,247**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$49,960	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$7	\$45	\$27
Revenue Collected During FY 07:	\$250,320	\$235,707	\$163,869
Expenditures During FY 07:	\$257,804	\$225,969	\$140,203
Per Capita Revenue:	\$33	\$42	\$36
Per Capita Expenditures:	\$34	\$40	\$33
Revenues over (under) Expenditures:	-\$7,484	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	16.48%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$42,476	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$6	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,093	\$12,193	\$
Total Unreserved Funds:	\$28,383	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$454,275	\$183,543	\$
Per Capita Debt:	\$61	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnetka Public Library District**

Unit Code: **016/096/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,378,000**

Equalized Assessed Valuation: **\$1,687,454,063**

Population: **17,808**

Employees:

 Full Time: **20**

 Part Time: **27**

 Salaries Paid: **\$1,337,430**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,215,306	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$124	\$58	\$37
Revenue Collected During FY 07:	\$2,558,611	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$2,592,039	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$144	\$99	\$80
Per Capita Expenditures:	\$146	\$85	\$67
Revenues over (under) Expenditures:	-\$33,428	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	84.18%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,181,878	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$123	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$2,113,405	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$555,042	\$2,689,178	\$640,021
Per Capita Debt:	\$47	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Worden Public Library District**

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

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,615**

Equalized Assessed Valuation: **\$15,443,671**

Population: **1,139**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$11,838**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$31,884	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$28	\$45	\$27
Revenue Collected During FY 07:	\$33,524	\$235,707	\$163,869
Expenditures During FY 07:	\$24,364	\$225,969	\$140,203
Per Capita Revenue:	\$29	\$42	\$36
Per Capita Expenditures:	\$21	\$40	\$33
Revenues over (under) Expenditures:	\$9,160	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	168.46%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$41,044	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$36	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,311	\$70,173	\$
Total Unrestricted Net Assets:	\$3,734	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Worth Public Library District**

Unit Code: **016/100/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,003,008**

Equalized Assessed Valuation: **\$177,323,292**

Population: **11,047**

Employees:

 Full Time: **4**

 Part Time: **25**

 Salaries Paid: **\$247,147**

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 07:	\$753,673	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$68	\$45	\$27
Revenue Collected During FY 07:	\$662,658	\$235,707	\$163,869
Expenditures During FY 07:	\$519,646	\$225,969	\$140,203
Per Capita Revenue:	\$60	\$42	\$36
Per Capita Expenditures:	\$47	\$40	\$33
Revenues over (under) Expenditures:	\$143,012	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	172.56%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$896,685	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$81	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$1,285,647	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wyoming Public Library District**

Unit Code: **087/100/10** County: **Stark**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$69,194**

Equalized Assessed Valuation: **\$32,776,463**

Population: **2,276**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$34,000**

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 07:	\$68,557	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$30	\$45	\$27
Revenue Collected During FY 07:	\$69,194	\$235,707	\$163,869
Expenditures During FY 07:	\$67,378	\$225,969	\$140,203
Per Capita Revenue:	\$30	\$42	\$36
Per Capita Expenditures:	\$30	\$40	\$33
Revenues over (under) Expenditures:	\$1,816	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	104.45%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$70,373	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$31	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
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 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Zion-Benton Public Library District**

Unit Code: **049/060/10** County: **LAKE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,032,820**

Equalized Assessed Valuation: **\$746,587,363**

Population: **40,526**

Employees:

Full Time: **14**

Part Time: **25**

Salaries Paid: **\$853,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$797,578	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$20	\$58	\$37
Revenue Collected During FY 07:	\$1,777,405	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$1,710,971	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$44	\$99	\$80
Per Capita Expenditures:	\$42	\$85	\$67
Revenues over (under) Expenditures:	\$66,434	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	50.50%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$864,010	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$21	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,157,656	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$438,873	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$280,000	\$2,689,178	\$640,021
Per Capita Debt:	\$7	\$81	\$20
General Obligation Debt over EAV:	0.04%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$