



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$23,000**

Equalized Assessed Valuation: **\$10,464,284**

Population: **708**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$9,920**

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 09:	\$19,294	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$27	\$55	\$30
Revenue Collected During FY 09:	\$17,739	\$233,714	\$152,385
Expenditures During FY 09:	\$20,391	\$228,786	\$147,088
Per Capita Revenue:	\$25	\$51	\$38
Per Capita Expenditures:	\$29	\$48	\$36
Revenues over (under) Expenditures:	-\$2,652	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	81.61%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$16,642	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$24	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,642	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$54,790**

Equalized Assessed Valuation: **\$51,961,037**

Population: **2,424**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$22,952**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,232	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$5	\$55	\$30
Revenue Collected During FY 09:	\$56,762	\$233,714	\$152,385
Expenditures During FY 09:	\$47,818	\$228,786	\$147,088
Per Capita Revenue:	\$23	\$51	\$38
Per Capita Expenditures:	\$20	\$48	\$36
Revenues over (under) Expenditures:	\$8,944	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	44.28%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$21,176	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$9	\$60	\$33
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,335,173**

Equalized Assessed Valuation: **\$2,832,038,086**

Population: **41,100**

Employees:

Full Time: **40**

Part Time: **79**

Salaries Paid: **\$2,964,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,901,637	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$95	\$80	\$53
Revenue Collected During FY 09:	\$6,324,058	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$6,194,053	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$154	\$111	\$83
Per Capita Expenditures:	\$151	\$119	\$75
Revenues over (under) Expenditures:	\$130,005	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	65.09%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$4,031,642	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$98	\$76	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,009,031	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$3,022,611	\$2,562,128	\$1,491,368



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$3,263,176	\$710,413
Per Capita Debt:	\$	\$101	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,878,073	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$383	\$55	\$30
Revenue Collected During FY 09:	\$711,406	\$233,714	\$152,385
Expenditures During FY 09:	\$918,088	\$228,786	\$147,088
Per Capita Revenue:	\$70	\$51	\$38
Per Capita Expenditures:	\$91	\$48	\$36
Revenues over (under) Expenditures:	-\$206,682	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	399.90%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$3,671,391	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$362	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$926,076	\$65,369	\$
Total Unrestricted Net Assets:	\$2,745,315	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$87,983

Equalized Assessed Valuation: \$28,537,166

Population: 2,307

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$21,606

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 09:	\$2,471	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$1	\$55	\$30
Revenue Collected During FY 09:	\$60,665	\$233,714	\$152,385
Expenditures During FY 09:	\$56,926	\$228,786	\$147,088
Per Capita Revenue:	\$26	\$51	\$38
Per Capita Expenditures:	\$25	\$48	\$36
Revenues over (under) Expenditures:	\$3,739	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	10.91%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$6,210	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$3	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$456,000	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,750**

Equalized Assessed Valuation: **\$24,364,114**

Population: **1,821**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$36,054**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$50,020	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$27	\$55	\$30
Revenue Collected During FY 09:	\$71,796	\$233,714	\$152,385
Expenditures During FY 09:	\$81,912	\$228,786	\$147,088
Per Capita Revenue:	\$39	\$51	\$38
Per Capita Expenditures:	\$45	\$48	\$36
Revenues over (under) Expenditures:	-\$10,116	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	0.36%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$292	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,920	\$65,369	\$
Total Unrestricted Net Assets:	\$39,149	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Warren County Public Library District**

Unit Code: 094/010/10 County: WARREN

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$719,061

Equalized Assessed Valuation: \$227,130,783

Population: 10,799

Employees:

 Full Time: 5

 Part Time: 8

 Salaries Paid: \$245,163

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$455,687	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$42	\$55	\$30
Revenue Collected During FY 09:	\$604,625	\$233,714	\$152,385
Expenditures During FY 09:	\$550,092	\$228,786	\$147,088
Per Capita Revenue:	\$56	\$51	\$38
Per Capita Expenditures:	\$51	\$48	\$36
Revenues over (under) Expenditures:	\$54,533	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	92.75%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$510,220	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$47	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,213	\$65,369	\$
Total Unrestricted Net Assets:	\$369,017	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,298,939	\$3,263,176	\$710,413
Per Capita Debt:	\$38	\$101	\$20
General Obligation Debt over EAV:	0.09%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,348,000

Equalized Assessed Valuation: \$409,000,497

Population: 13,363

Employees:

Full Time: 9

Part Time: 19

Salaries Paid: \$572,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$187,835	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$14	\$80	\$53
Revenue Collected During FY 09:	\$1,107,683	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$1,099,022	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$83	\$111	\$83
Per Capita Expenditures:	\$82	\$119	\$75
Revenues over (under) Expenditures:	\$8,661	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	17.88%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$196,496	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$15	\$76	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,904	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$506,996	\$2,562,128	\$1,491,368



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$3,263,176	\$710,413
Per Capita Debt:	\$	\$101	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **WASHINGTON**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$939,000**

Equalized Assessed Valuation: **\$404,715,248**

Population: **13,764**

Employees:

Full Time:	4
Part Time:	15
Salaries Paid:	\$314,930

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$602,402	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$44	\$55	\$30
Revenue Collected During FY 09:	\$794,839	\$233,714	\$152,385
Expenditures During FY 09:	\$835,055	\$228,786	\$147,088
Per Capita Revenue:	\$58	\$51	\$38
Per Capita Expenditures:	\$61	\$48	\$36
Revenues over (under) Expenditures:	-\$40,216	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	67.28%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$561,827	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$41	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,478	\$65,369	\$
Total Unrestricted Net Assets:	\$187,349	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$606,667	\$166,539	\$
Per Capita Debt:	\$44	\$20	\$
General Obligation Debt over EAV:	0.15%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,117,235	\$3,263,176	\$710,413
Per Capita Debt:	\$100	\$101	\$20
General Obligation Debt over EAV:	0.23%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$672,711	\$3,263,176	\$710,413
Per Capita Debt:	\$25	\$101	\$20
General Obligation Debt over EAV:	0.07%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **012/020/10** County: **CLARK**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$36,379**

Equalized Assessed Valuation: **\$5,821,702**

Population: **914**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$12,252**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$11,633	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$13	\$55	\$30
Revenue Collected During FY 09:	\$34,340	\$233,714	\$152,385
Expenditures During FY 09:	\$33,201	\$228,786	\$147,088
Per Capita Revenue:	\$38	\$51	\$38
Per Capita Expenditures:	\$36	\$48	\$36
Revenues over (under) Expenditures:	\$1,139	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	38.47%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$12,772	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$14	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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:	6/30/2009		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,856		
Equalized Assessed Valuation:	\$86,353,170		
Population:	4,950		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$95,922		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$859,205	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$174	\$55	\$30
Revenue Collected During FY 09:	\$196,466	\$233,714	\$152,385
Expenditures During FY 09:	\$186,167	\$228,786	\$147,088
Per Capita Revenue:	\$40	\$51	\$38
Per Capita Expenditures:	\$38	\$48	\$36
Revenues over (under) Expenditures:	\$10,299	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	467.06%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$869,504	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$176	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$869,504	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,840**

Equalized Assessed Valuation: **\$83,910,950**

Population: **13,235**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$98,515**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$802	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$	\$55	\$30
Revenue Collected During FY 09:	\$216,995	\$233,714	\$152,385
Expenditures During FY 09:	\$258,330	\$228,786	\$147,088
Per Capita Revenue:	\$16	\$51	\$38
Per Capita Expenditures:	\$20	\$48	\$36
Revenues over (under) Expenditures:	-\$41,335	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	-15.69%	126.73%	88.77%
Ending Fund Balance for FY 09:	-\$40,533	\$257,351	\$129,334
Per Capita Ending Fund Balance:	-\$3	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,885	\$65,369	\$
Total Unrestricted Net Assets:	-\$200,418	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,970	\$166,539	\$
Per Capita Debt:	\$1	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$372,093

Equalized Assessed Valuation: \$66,924,584

Population: 6,635

Employees:

 Full Time: 1

 Part Time: 5

 Salaries Paid: \$114,761

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	-\$6,187	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	-\$1	\$55	\$30
Revenue Collected During FY 09:	\$330,871	\$233,714	\$152,385
Expenditures During FY 09:	\$327,569	\$228,786	\$147,088
Per Capita Revenue:	\$50	\$51	\$38
Per Capita Expenditures:	\$49	\$48	\$36
Revenues over (under) Expenditures:	\$3,302	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	-0.88%	126.73%	88.77%
Ending Fund Balance for FY 09:	-\$2,885	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	-\$8,838	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$34,485	\$166,539	\$
Per Capita Debt:	\$5	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$124,300**

Equalized Assessed Valuation: **\$89,766,185**

Population: **2,048**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$51,153**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$32,906	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$16	\$55	\$30
Revenue Collected During FY 09:	\$110,315	\$233,714	\$152,385
Expenditures During FY 09:	\$101,106	\$228,786	\$147,088
Per Capita Revenue:	\$54	\$51	\$38
Per Capita Expenditures:	\$49	\$48	\$36
Revenues over (under) Expenditures:	\$9,209	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	41.65%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$42,115	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$21	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,777	\$65,369	\$
Total Unrestricted Net Assets:	\$20,338	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$3,263,176	\$710,413
Per Capita Debt:	\$	\$101	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,148,093

Equalized Assessed Valuation: \$232,761,356

Population: 9,229

Employees:

Full Time: 6

Part Time: 7

Salaries Paid: \$279,821

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$368,405	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$40	\$55	\$30
Revenue Collected During FY 09:	\$597,471	\$233,714	\$152,385
Expenditures During FY 09:	\$646,560	\$228,786	\$147,088
Per Capita Revenue:	\$65	\$51	\$38
Per Capita Expenditures:	\$70	\$48	\$36
Revenues over (under) Expenditures:	-\$49,089	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	49.39%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$319,316	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$35	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,938	\$65,369	\$
Total Unrestricted Net Assets:	\$500,123	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$71,780	\$166,539	\$
Per Capita Debt:	\$8	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$280,368**

Equalized Assessed Valuation: **\$152,053,275**

Population: **7,500**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$111,137**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$18,236	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$2	\$55	\$30
Revenue Collected During FY 09:	\$295,770	\$233,714	\$152,385
Expenditures During FY 09:	\$300,469	\$228,786	\$147,088
Per Capita Revenue:	\$39	\$51	\$38
Per Capita Expenditures:	\$40	\$48	\$36
Revenues over (under) Expenditures:	-\$4,699	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	4.51%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$13,537	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$2	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$13,537	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$397,967	\$166,539	\$
Per Capita Debt:	\$53	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,060,000**

Equalized Assessed Valuation: **\$2,386,716,935**

Population: **17,808**

Employees:

 Full Time: **20**

 Part Time: **29**

 Salaries Paid: **\$1,482,364**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,999,306	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$112	\$80	\$53
Revenue Collected During FY 09:	\$2,572,096	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$2,781,845	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$144	\$111	\$83
Per Capita Expenditures:	\$156	\$119	\$75
Revenues over (under) Expenditures:	-\$209,749	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	64.33%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$1,789,557	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$100	\$76	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,000	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$1,688,024	\$2,562,128	\$1,491,368



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$3,263,176	\$710,413
Per Capita Debt:	\$	\$101	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$55,447	\$3,263,176	\$710,413
Per Capita Debt:	\$5	\$101	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,988**

Equalized Assessed Valuation: **\$19,245,998**

Population: **1,139**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,472**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$46,462	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$41	\$55	\$30
Revenue Collected During FY 09:	\$34,081	\$233,714	\$152,385
Expenditures During FY 09:	\$29,905	\$228,786	\$147,088
Per Capita Revenue:	\$30	\$51	\$38
Per Capita Expenditures:	\$26	\$48	\$36
Revenues over (under) Expenditures:	\$4,176	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	169.33%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$50,638	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$44	\$60	\$33

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,904	\$65,369	\$
Total Unrestricted Net Assets:	\$3,734	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,765**

Equalized Assessed Valuation: **\$37,689,280**

Population: **2,276**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$34,500**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$	\$55	\$30
Revenue Collected During FY 09:	\$59,712	\$233,714	\$152,385
Expenditures During FY 09:	\$59,532	\$228,786	\$147,088
Per Capita Revenue:	\$26	\$51	\$38
Per Capita Expenditures:	\$26	\$48	\$36
Revenues over (under) Expenditures:	\$180	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	0.30%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$180	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$	\$60	\$33
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$166,539	\$
Per Capita Debt:	\$	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$	\$
Expenditures During FY 09:	\$	\$	\$
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 09:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2009

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: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,927,500

Equalized Assessed Valuation: \$828,861,073

Population: 40,526

Employees:

Full Time:	15
Part Time:	24
Salaries Paid:	\$952,339

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,026,188	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$25	\$80	\$53
Revenue Collected During FY 09:	\$1,925,766	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$1,854,804	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$48	\$111	\$83
Per Capita Expenditures:	\$46	\$119	\$75
Revenues over (under) Expenditures:	\$70,962	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	53.76%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$997,150	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$25	\$76	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,292,346	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$388,212	\$2,562,128	\$1,491,368



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$3,263,176	\$710,413
Per Capita Debt:	\$	\$101	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.04%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$231	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$	\$
Revenue Collected During FY 09:	\$	\$102	\$
Expenditures During FY 09:	\$	\$58	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$44	\$
Ratio of Retained Earnings to Expenditures:	0.00%	5.72%	0.00%
Ending Retained Earnings for FY 09:	\$	\$275	\$
Per Capita Ending Retained Earnings:	\$	\$	\$