



**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: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$26,070**

Equalized Assessed Valuation: **\$12,013,271**

Population: **698**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$9,834**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$15.351</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$14.766</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$19.921</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$21</b>	\$58	\$43
Per Capita Expenditures:	<b>\$29</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>-\$5.155</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>51.18%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$10.196</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$15</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,503**

Equalized Assessed Valuation: **\$51,865,642**

Population: **2,549**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$25,814**

**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 13:	<b>\$65,073</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$68,255</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$48,163</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$27</b>	\$58	\$43
Per Capita Expenditures:	<b>\$19</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$20,092</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>176.83%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$85,165</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$33</b>	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,208,450

Equalized Assessed Valuation: \$430,973,474

Population: 12,085

Employees:

    Full Time: 12

    Part Time: 6

    Salaries Paid: \$452,989

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,560,857</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$212</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$680,033</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$1,248,226</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$56</b>	\$58	\$43
Per Capita Expenditures:	<b>\$103</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>-\$568,193</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>159.64%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$1,992,664</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$165</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$877,345</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$1,115,319</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$86,874**

Equalized Assessed Valuation: **\$33,256,754**

Population: **2,265**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$26,793**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16.185</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$86.874</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$81.835</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$38</b>	\$58	\$43
Per Capita Expenditures:	<b>\$36</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$5.039</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>25.94%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$21.224</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$9</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,000**

Equalized Assessed Valuation: **\$21,481,786**

Population: **1,821**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$40,868**

**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 13:	<b>\$2.701</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$54.093</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$67.468</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$30</b>	\$58	\$43
Per Capita Expenditures:	<b>\$37</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>-\$13.375</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>13.82%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$9.326</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$5</b>	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$48.003</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$9,080,000</b>	\$2,727,144	\$265,000
Per Capita Debt:	<b>\$136</b>	\$85	\$14
General Obligation Debt over EAV:	<b>0.49%</b>	0.30%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Warrenville Public Library District**

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

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,613,000**

Equalized Assessed Valuation: **\$455,027,094**

Population: **13,551**

Employees:

    Full Time: **8**

    Part Time: **18**

    Salaries Paid: **\$743,241**

**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 13:	<b>\$305,930</b>	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$98	\$69
Revenue Collected During FY 13:	<b>\$1,678,374</b>	\$2,990,800	\$2,152,028
Expenditures During FY 13:	<b>\$1,493,863</b>	\$2,981,983	\$2,043,284
Per Capita Revenue:	<b>\$124</b>	\$117	\$83
Per Capita Expenditures:	<b>\$110</b>	\$119	\$79
Revenues over (under) Expenditures:	<b>\$184,511</b>	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	<b>32.83%</b>	97.42%	79.52%
Ending Fund Balance for FY 13:	<b>\$490,441</b>	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	<b>\$36</b>	\$93	\$70
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,440	\$
Total Unreserved Funds:	<b>\$</b>	\$48,723	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$274,159</b>	\$838,871	\$373,215
Total Unrestricted Net Assets:	<b>\$245,127</b>	\$2,619,581	\$1,736,921



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Wauconda Public Library District**

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

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,001,000**

Equalized Assessed Valuation: **\$714,487,649**

Population: **27,246**

Employees:

    Full Time: **16**

    Part Time: **35**

    Salaries Paid: **\$1,379,789**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,452,369</b>	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$98	\$69
Revenue Collected During FY 13:	<b>\$3,153,103</b>	\$2,990,800	\$2,152,028
Expenditures During FY 13:	<b>\$2,732,452</b>	\$2,981,983	\$2,043,284
Per Capita Revenue:	<b>\$116</b>	\$117	\$83
Per Capita Expenditures:	<b>\$100</b>	\$119	\$79
Revenues over (under) Expenditures:	<b>\$420,651</b>	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	<b>68.55%</b>	97.42%	79.52%
Ending Fund Balance for FY 13:	<b>\$1,873,020</b>	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	<b>\$69</b>	\$93	\$70

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,440	\$
Total Unreserved Funds:	<b>\$</b>	\$48,723	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$557,707</b>	\$838,871	\$373,215
Total Unrestricted Net Assets:	<b>\$2,187,904</b>	\$2,619,581	\$1,736,921



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$895.000</b>	\$2,727,144	\$265,000
Per Capita Debt:	<b>\$33</b>	\$85	\$14
General Obligation Debt over EAV:	<b>0.13%</b>	0.30%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,545**

Equalized Assessed Valuation: **\$23,221,902**

Population: **875**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$22,239**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$76.610</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$54.028</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$53.476</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$62</b>	\$58	\$43
Per Capita Expenditures:	<b>\$61</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$552</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>144.29%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$77.162</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$88</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	West Chicago Public Library District	
<b>Unit Code:</b>	022/036/10	<b>County:</b> Dupage
<b>Fiscal Year End:</b>	6/30/2013	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$3,208,000	
<b>Equalized Assessed Valuation:</b>	\$692,551,494	
<b>Population:</b>	29,924	
<b>Employees:</b>		
	<b>Full Time:</b>	19
	<b>Part Time:</b>	18
	<b>Salaries Paid:</b>	\$1,083,153

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$318,529	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$11	\$98	\$69
Revenue Collected During FY 13:	\$2,111,248	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$2,144,136	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$71	\$117	\$83
Per Capita Expenditures:	\$72	\$119	\$79
Revenues over (under) Expenditures:	-\$32,888	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	12.11%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$259,641	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$9	\$93	\$70

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,203	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$653,617	\$2,619,581	\$1,736,921



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$89,216</b>	\$2,727,144	\$265,000
Per Capita Debt:	<b>\$3</b>	\$85	\$14
General Obligation Debt over EAV:	<b>0.00%</b>	0.30%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$191,764**

Equalized Assessed Valuation: **\$84,789,262**

Population: **4,399**

Employees:

    Full Time: **2**

    Part Time: **7**

    Salaries Paid: **\$84,151**

**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 13:	<b>\$48,269</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$173,939</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$143,282</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$40</b>	\$58	\$43
Per Capita Expenditures:	<b>\$33</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$30,657</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>55.08%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$78,926</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$18</b>	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$78,926</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$18.637"/>	<input type="text" value="\$261,889"/>	<input type="text" value="\$131,207"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$24"/>	<input type="text" value="\$60"/>	<input type="text" value="\$34"/>
Revenue Collected During FY 13:	<input type="text" value="\$50.902"/>	<input type="text" value="\$237,706"/>	<input type="text" value="\$173,861"/>
Expenditures During FY 13:	<input type="text" value="\$40.819"/>	<input type="text" value="\$223,686"/>	<input type="text" value="\$154,834"/>
Per Capita Revenue:	<input type="text" value="\$65"/>	<input type="text" value="\$58"/>	<input type="text" value="\$43"/>
Per Capita Expenditures:	<input type="text" value="\$52"/>	<input type="text" value="\$53"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$10.083"/>	<input type="text" value="\$14,020"/>	<input type="text" value="\$10,287"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="70.36%"/>	<input type="text" value="142.29%"/>	<input type="text" value="97.39%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$28.720"/>	<input type="text" value="\$279,733"/>	<input type="text" value="\$145,006"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$37"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$12,491"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$47,005"/>	<input type="text" value="\$"/>
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$90,939"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$150,454"/>	<input type="text" value="\$"/>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$198,987**

Equalized Assessed Valuation: **\$93,301,789**

Population: **4,045**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$107,690**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$894,545</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$221</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$200,168</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$174,171</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$49</b>	\$58	\$43
Per Capita Expenditures:	<b>\$43</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$25,997</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>528.53%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$920,542</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$228</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$731,219</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$189,323</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$310,400**

Equalized Assessed Valuation: **\$76,338,767**

Population: **12,499**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$114,084**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$46.636</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$236.633</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$217.806</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$19</b>	\$58	\$43
Per Capita Expenditures:	<b>\$17</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$18.827</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>66.58%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$145.006</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$12</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$31.491</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$113.515</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$15,475,729</b>	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	<b>\$199</b>	\$98	\$69
Revenue Collected During FY 13:	<b>\$5,387,539</b>	\$2,990,800	\$2,152,028
Expenditures During FY 13:	<b>\$14,421,811</b>	\$2,981,983	\$2,043,284
Per Capita Revenue:	<b>\$69</b>	\$117	\$83
Per Capita Expenditures:	<b>\$185</b>	\$119	\$79
Revenues over (under) Expenditures:	<b>-\$9,034,272</b>	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	<b>44.66%</b>	97.42%	79.52%
Ending Fund Balance for FY 13:	<b>\$6,441,457</b>	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	<b>\$83</b>	\$93	\$70

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,440	\$
Total Unreserved Funds:	<b>\$</b>	\$48,723	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$435,078</b>	\$838,871	\$373,215
Total Unrestricted Net Assets:	<b>\$1,737,331</b>	\$2,619,581	\$1,736,921



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$23,061,693</b>	\$2,727,144	\$265,000
Per Capita Debt:	<b>\$296</b>	\$85	\$14
General Obligation Debt over EAV:	<b>1.24%</b>	0.30%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$385,200

Equalized Assessed Valuation: \$41,107,727

Population: 5,415

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$131,650

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$55,534	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$10	\$60	\$34
Revenue Collected During FY 13:	\$273,430	\$237,706	\$173,861
Expenditures During FY 13:	\$308,896	\$223,686	\$154,834
Per Capita Revenue:	\$50	\$58	\$43
Per Capita Expenditures:	\$57	\$53	\$38
Revenues over (under) Expenditures:	-\$35,466	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	22.24%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$68,694	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$13	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,310	\$90,939	\$
Total Unrestricted Net Assets:	-\$56,127	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$65.983</b>	\$154,770	\$
Per Capita Debt:	<b>\$12</b>	\$40	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$203,760

Equalized Assessed Valuation: \$94,063,557

Population: 1,938

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$56,487

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 13:	\$92,177	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$48	\$60	\$34
Revenue Collected During FY 13:	\$144,853	\$237,706	\$173,861
Expenditures During FY 13:	\$111,531	\$223,686	\$154,834
Per Capita Revenue:	\$75	\$58	\$43
Per Capita Expenditures:	\$58	\$53	\$38
Revenues over (under) Expenditures:	\$33,322	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	112.52%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$125,499	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$65	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,235	\$90,939	\$
Total Unrestricted Net Assets:	\$46,264	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,231,900**

Equalized Assessed Valuation: **\$218,591,349**

Population: **9,345**

Employees:

    Full Time: **5**

    Part Time: **12**

    Salaries Paid: **\$295,532**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$379,916</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$683,342</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$598,883</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$73</b>	\$58	\$43
Per Capita Expenditures:	<b>\$64</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$84,459</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>77.54%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$464,375</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$50</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$95,018</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$595,056</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$57.869</b>	\$154,770	\$
Per Capita Debt:	<b>\$6</b>	\$40	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: Windsor Storm Memorial Public Library District

Unit Code: 086/005/10 County: Shelby

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$74,265

Equalized Assessed Valuation: \$17,660,843

Population: 1,474

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$28,256

**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 13:	\$18,890	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$13	\$60	\$34
Revenue Collected During FY 13:	\$71,296	\$237,706	\$173,861
Expenditures During FY 13:	\$72,186	\$223,686	\$154,834
Per Capita Revenue:	\$48	\$58	\$43
Per Capita Expenditures:	\$49	\$53	\$38
Revenues over (under) Expenditures:	-\$890	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	24.94%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$18,000	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$12	\$65	\$38
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$289,833

Equalized Assessed Valuation: \$141,353,532

Population: 7,500

Employees:

    Full Time: 2

    Part Time: 10

    Salaries Paid: \$121,683

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$19,210</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$312,926</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$252,663</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$42</b>	\$58	\$43
Per Capita Expenditures:	<b>\$34</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$60,263</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>31.42%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$79,378</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$11</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$15,640</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$63,738</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$150,454	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$324.423	\$154,770	\$
Per Capita Debt:	\$43	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnetka Public Library District**

Unit Code: 016/096/10 County: Cook

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,540,000

Equalized Assessed Valuation: \$1,794,545,407

Population: 17,357

Employees:

    Full Time: 21

    Part Time: 30

    Salaries Paid: \$1,673,309

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 13:	\$3,520,117	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$203	\$98	\$69
Revenue Collected During FY 13:	\$3,839,345	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$3,371,364	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$221	\$117	\$83
Per Capita Expenditures:	\$194	\$119	\$79
Revenues over (under) Expenditures:	\$467,981	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	103.46%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$3,488,098	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$201	\$93	\$70
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$912,183	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$2,993,898	\$2,619,581	\$1,736,921



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$189,595**

Equalized Assessed Valuation: **\$20,572,354**

Population: **1,392**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$15,976**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$59,787</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$39,163</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$36,751</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$28</b>	\$58	\$43
Per Capita Expenditures:	<b>\$26</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$2,412</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>169.24%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$62,199</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$45</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$58,465</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$3,734</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
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 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,544,131**

Equalized Assessed Valuation: **\$158,887,539**

Population: **10,789**

Employees:

    Full Time: **3**

    Part Time: **14**

    Salaries Paid: **\$357,884**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$792,918</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$768,738</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$698,246</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$71</b>	\$58	\$43
Per Capita Expenditures:	<b>\$65</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>\$70,492</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>123.65%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$863,410</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$80</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$76.628</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$767.827</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$78,100**

Equalized Assessed Valuation: **\$42,070,415**

Population: **2,042**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$35,500**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8.253</b>	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$60	\$34
Revenue Collected During FY 13:	<b>\$65.785</b>	\$237,706	\$173,861
Expenditures During FY 13:	<b>\$70.408</b>	\$223,686	\$154,834
Per Capita Revenue:	<b>\$32</b>	\$58	\$43
Per Capita Expenditures:	<b>\$34</b>	\$53	\$38
Revenues over (under) Expenditures:	<b>-\$4.623</b>	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	<b>5.16%</b>	142.29%	97.39%
Ending Fund Balance for FY 13:	<b>\$3.630</b>	\$279,733	\$145,006
Per Capita Ending Fund Balance:	<b>\$2</b>	\$65	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,491	\$
Total Unreserved Funds:	<b>\$</b>	\$47,005	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$90,939	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$150,454	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
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 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 049/060/10 County: Lake

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,241,175

Equalized Assessed Valuation: \$584,275,121

Population: 42,403

Employees:

    Full Time: 17

    Part Time: 29

    Salaries Paid: \$1,029,627

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 13:	\$1,395,717	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$33	\$98	\$69
Revenue Collected During FY 13:	\$2,152,028	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$2,055,746	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$51	\$117	\$83
Per Capita Expenditures:	\$48	\$119	\$79
Revenues over (under) Expenditures:	\$96,282	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	68.22%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1,402,426	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$33	\$93	\$70
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$851,190	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$932,591	\$2,619,581	\$1,736,921



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$