



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Acorn Public Library District**

Unit Code: **016/010/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,146,600**

Equalized Assessed Valuation: **\$593,135,314**

Population: **36,875**

Employees:

 Full Time: **7**

 Part Time: **18**

 Salaries Paid: **\$431,282**

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 08: | \$1,454,468 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$39 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,045,882 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$931,084 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$28 | \$110 | \$78 |
| Per Capita Expenditures: | \$25 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$114,798 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 168.54% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$1,569,266 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$43 | \$84 | \$61 |

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: | \$188,644 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$1,380,623 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$6,525,000 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$165 | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.45% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **072/010/10** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,394,578**

Equalized Assessed Valuation: **\$373,998,479**

Population: **28,545**

Employees:

 Full Time: **10**

 Part Time: **17**

 Salaries Paid: **\$438,818**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$731,186 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$26 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,112,628 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$981,209 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$39 | \$110 | \$78 |
| Per Capita Expenditures: | \$34 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$131,419 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 79.71% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$782,148 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$27 | \$84 | \$61 |

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: | \$1,623 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$1,335,265 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$3,988 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$14,332 | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1 | \$ | \$ |
| Revenue Collected During FY 08: | \$8,307 | \$100 | \$ |
| Expenditures During FY 08: | \$3,491 | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$4,816 | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 548.50% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$19,148 | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$1 | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$2,565,000 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$100 | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.30% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$64,971 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$16 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$176,367 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$225,533 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$43 | \$52 | \$37 |
| Per Capita Expenditures: | \$55 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$49,166 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 7.01% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$15,805 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$4 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$15,805 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Argenta-Oreana Public Library District**

Unit Code: **055/030/10** County: **MACON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$403,291**

Equalized Assessed Valuation: **\$71,918,958**

Population: **5,507**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$108,425**

Blended Component Units

Number Submitted = 1
 ARGENTA-OREANA PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$70,977 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$13 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$222,070 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$221,556 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$40 | \$52 | \$37 |
| Per Capita Expenditures: | \$40 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$514 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 32.27% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$71,491 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$13 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$12,905 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$162,088 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$32 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$170,908 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$169,092 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$34 | \$52 | \$37 |
| Per Capita Expenditures: | \$34 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$1,816 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 96.93% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$163,904 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$33 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$163,905 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Assumption Public Library District

Unit Code: 011/010/10 County: CHRISTIAN

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$87,275

Equalized Assessed Valuation: \$28,096,936

Population: 1,239

Employees:

Full Time: 2

Part Time: 1

Salaries Paid: \$30,246

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$314,533 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$254 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$70,964 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$64,129 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$57 | \$52 | \$37 |
| Per Capita Expenditures: | \$52 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$6,835 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 471.59% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$302,428 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$244 | \$58 | \$31 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|-----------|---------|
| Total Restricted Net Assets: | \$5,109 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$61,125 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Atkinson Public Library District**

Unit Code: **037/003/10** County: **HENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,381**

Equalized Assessed Valuation: **\$24,077,104**

Population: **1,707**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$29,827**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$89,965 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$53 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$63,223 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$61,101 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$37 | \$52 | \$37 |
| Per Capita Expenditures: | \$36 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$2,122 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 150.71% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$92,087 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$54 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Atwood-Hammond Public Library District**

Unit Code: **074/010/10** County: **PIATT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$177,455**

Equalized Assessed Valuation: **\$37,131,143**

Population: **2,950**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$52,461**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$69,111 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$23 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$178,932 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$145,907 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$61 | \$52 | \$37 |
| Per Capita Expenditures: | \$49 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$33,025 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 70.00% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$102,136 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$35 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$7,874 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$171,777 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$197,025 | \$136,963 | \$ |
| Per Capita Debt: | \$67 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ayer Public Library District**

Unit Code: **090/005/10** County: **TAZEWELL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$206,680**

Equalized Assessed Valuation: **\$44,494,056**

Population: **2,807**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$58,054**

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 08: | \$281,068 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$100 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$150,524 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$143,788 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$54 | \$52 | \$37 |
| Per Capita Expenditures: | \$51 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$6,736 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 200.16% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$287,804 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$103 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$70,690 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$217,114 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Barclay Public Library District**

Unit Code: **055/010/10** County: **MACON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,500**

Equalized Assessed Valuation: **\$67,479,825**

Population: **5,882**

Employees:

 Full Time: **2**

 Part Time: **6**

 Salaries Paid: **\$109,002**

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 08: | \$122,392 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$21 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$182,233 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$198,358 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$31 | \$52 | \$37 |
| Per Capita Expenditures: | \$34 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$16,125 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 60.39% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$119,783 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$20 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,291 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$119,783 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$50,000 | \$136,963 | \$ |
| Per Capita Debt: | \$9 | \$18 | \$ |
| General Obligation Debt over EAV: | 0.07% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bartlett Public Library District**

Unit Code: **016/025/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,853,290**

Equalized Assessed Valuation: **\$1,167,166,891**

Population: **35,942**

Employees:

 Full Time: **18**

 Part Time: **45**

 Salaries Paid: **\$1,138,830**

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 08: | \$910,661 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$25 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$2,512,656 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$2,280,689 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$70 | \$110 | \$78 |
| Per Capita Expenditures: | \$63 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$231,967 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 50.10% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$1,142,628 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$32 | \$84 | \$61 |

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: | \$48,498 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$1,153,420 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$758,528 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$21 | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.06% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$6,209,097 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$241 | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.60% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **016/030/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,630,903**

Equalized Assessed Valuation: **\$470,705,353**

Population: **574**

Employees:

 Full Time: **8**

 Part Time: **15**

 Salaries Paid: **\$387,288**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$459,486 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$800 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,109,445 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$893,147 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$1,933 | \$110 | \$78 |
| Per Capita Expenditures: | \$1,556 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$216,298 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 75.66% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$675,784 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$1,177 | \$84 | \$61 |

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: | \$ | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$675,784 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Beecher Public Library District**

Unit Code: **099/015/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$417,265**

Equalized Assessed Valuation: **\$167,278,673**

Population: **5,700**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$61,410**

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 08: | \$257,063 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$45 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$238,574 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$163,756 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$42 | \$52 | \$37 |
| Per Capita Expenditures: | \$29 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$74,818 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 202.67% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$331,881 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$58 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$158,267 | \$16,548 | \$ |
| Total Unreserved Funds: | \$173,614 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bensenville Public Library District**

Unit Code: **022/010/10** County: **DUPAGE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$2,327,500**

Equalized Assessed Valuation: **\$794,262,423**

Population: **23,662**

Employees:

Full Time: **11**

Part Time: **18**

Salaries Paid: **\$683,095**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$1,171,582 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$50 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$2,005,962 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$1,665,620 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$85 | \$110 | \$78 |
| Per Capita Expenditures: | \$70 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$340,342 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 90.77% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$1,511,924 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$64 | \$84 | \$61 |

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: | \$ | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$1,511,924 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Benton Public Library District**

Unit Code: **028/010/10** County: **FRANKLIN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$304,012**

Equalized Assessed Valuation: **\$85,504,908**

Population: **6,880**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$97,477**

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 08: | -\$60,167 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | -\$9 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$324,494 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$284,028 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$47 | \$52 | \$37 |
| Per Capita Expenditures: | \$41 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$40,466 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 56.18% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$159,563 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$23 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$82,751 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$1,101,812 | \$136,963 | \$ |
| Per Capita Debt: | \$160 | \$18 | \$ |
| General Obligation Debt over EAV: | 1.20% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bertolet Memorial Public Library District**

Unit Code: **071/005/10** County: **OGLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$26,017,873**

Population: **1,692**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$36,642**

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 08: | \$79,670 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$47 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$73,626 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$76,438 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$44 | \$52 | \$37 |
| Per Capita Expenditures: | \$45 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$2,812 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 100.55% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$76,858 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$45 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bethalto Public Public Library District**

Unit Code: **057/002/10** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$538,720**

Equalized Assessed Valuation: **\$222,731,019**

Population: **15,800**

Employees:

 Full Time: **11**

 Part Time: **3**

 Salaries Paid: **\$187,962**

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 08: | \$259,470 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$16 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$413,849 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$421,004 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$26 | \$52 | \$37 |
| Per Capita Expenditures: | \$27 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$7,155 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 59.93% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$252,315 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$16 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$252,315 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$158,616 | \$136,963 | \$ |
| Per Capita Debt: | \$10 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Blandinsville-Hire Public Library District**

Unit Code: **062/010/10** County: **MCDONOUGH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,000**

Equalized Assessed Valuation: **\$34,753,111**

Population: **2,345**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$37,435**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$29,173 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$12 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$61,534 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$63,045 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$26 | \$52 | \$37 |
| Per Capita Expenditures: | \$27 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$1,511 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 43.88% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$27,662 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$12 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$1,418,319 | \$136,963 | \$ |
| Per Capita Debt: | \$61 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bradford Public Library District**

Unit Code: **087/010/10** County: **Stark**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,000**

Equalized Assessed Valuation: **\$29,933,921**

Population: **1,699**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$23,647**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$34,853 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$21 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$54,813 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$59,614 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$32 | \$52 | \$37 |
| Per Capita Expenditures: | \$35 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$4,801 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 50.41% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$30,052 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$18 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bradley Public Library District**

Unit Code: **046/005/10** County: **KANKAKEE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$654,007**

Equalized Assessed Valuation: **\$207,351,775**

Population: **12,303**

Employees:

 Full Time: **6**

 Part Time: **13**

 Salaries Paid: **\$254,664**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$683,022 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$56 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$660,968 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$674,954 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$54 | \$52 | \$37 |
| Per Capita Expenditures: | \$55 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$13,986 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 99.12% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$669,036 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$54 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$291,794 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$372,476 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Brimfield Public Library District**

Unit Code: **072/050/10** County: **Peoria**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$315,350**

Equalized Assessed Valuation: **\$85,266,304**

Population: **3,749**

Employees:

 Full Time: **3**

 Part Time: **2**

 Salaries Paid: **\$130,249**

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 08: | \$102,237 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$27 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$255,815 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$262,615 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$68 | \$52 | \$37 |
| Per Capita Expenditures: | \$70 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$6,800 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 36.34% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$95,437 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$25 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$7,688 | \$16,548 | \$ |
| Total Unreserved Funds: | \$87,749 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$319,449 | \$136,963 | \$ |
| Per Capita Debt: | \$85 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Brown Co. Public Library District**

Unit Code: **005/005/10** County: **BROWN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$115,287**

Equalized Assessed Valuation: **\$51,970,875**

Population: **6,942**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$55,876**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$47,214 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$7 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$122,107 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$105,110 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$18 | \$52 | \$37 |
| Per Capita Expenditures: | \$15 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$16,997 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 127.75% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$134,281 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$19 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$134,281 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bushnell Public Library District**

Unit Code: **062/020/10** County: **MCDONOUGH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,195**

Equalized Assessed Valuation: **\$33,792,779**

Population: **4,379**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$36,813**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$136,239 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$31 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$77,343 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$71,768 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$18 | \$52 | \$37 |
| Per Capita Expenditures: | \$16 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$5,575 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 197.60% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$141,814 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$32 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$141,814 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Byron Public Library District**

Unit Code: **071/010/10** County: **OGLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$980,500**

Equalized Assessed Valuation: **\$616,745,195**

Population: **7,048**

Employees:

 Full Time: **4**

 Part Time: **8**

 Salaries Paid: **\$168,111**

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 08: | \$4,371,934 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$620 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,172,075 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$823,111 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$166 | \$110 | \$78 |
| Per Capita Expenditures: | \$117 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$348,964 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 573.54% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$4,720,898 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$670 | \$84 | \$61 |

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: | \$44,934 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$4,675,964 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: C. E. Brehm Public Library District

Unit Code: 041/010/10 County: JEFFERSON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$999,369

Equalized Assessed Valuation: \$368,855,070

Population: 39,013

Employees:

Full Time: 7

Part Time: 14

Salaries Paid: \$305,370

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$797,525 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$20 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$790,842 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$743,513 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$20 | \$52 | \$37 |
| Per Capita Expenditures: | \$19 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$47,329 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 113.63% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$844,854 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$22 | \$58 | \$31 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|---------|
| Total Restricted Net Assets: | \$8,323 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$836,531 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Cahokia Public Library District**

Unit Code: **088/025/10** County: **ST. CLAIR**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$378,500**

Equalized Assessed Valuation: **\$85,464,125**

Population: **16,391**

Employees:

 Full Time: **6**

 Part Time: **4**

 Salaries Paid: **\$186,992**

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 08: | \$202,579 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$12 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$386,117 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$402,938 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$24 | \$52 | \$37 |
| Per Capita Expenditures: | \$25 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$16,821 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 46.10% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$185,758 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$11 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$133,383 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$52,375 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Camargo Township Public Library District**

Unit Code: **021/020/10** County: **DOUGLAS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$110,400**

Equalized Assessed Valuation: **\$50,187,056**

Population: **4,034**

Employees:

 Full Time: **2**

 Part Time: **6**

 Salaries Paid: **\$59,515**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$38,623 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$10 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$107,348 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$115,947 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$27 | \$52 | \$37 |
| Per Capita Expenditures: | \$29 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$8,599 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 25.89% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$30,024 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$7 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$28,336 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Cambridge Public Library District**

Unit Code: **037/005/10** County: **HENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$169,675**

Equalized Assessed Valuation: **\$39,240,494**

Population: **3,129**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$57,453**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$101,774 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$33 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$126,211 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$110,472 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$40 | \$52 | \$37 |
| Per Capita Expenditures: | \$35 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$15,739 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 106.37% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$117,513 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$38 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$76,869 | \$16,548 | \$ |
| Total Unreserved Funds: | \$40,644 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Camp Point Public Library District**

Unit Code: **001/010/10** County: **ADAMS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$57,150**

Equalized Assessed Valuation: **\$34,695,569**

Population: **1,195**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$27,000**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$32,382 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$27 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$48,030 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$44,549 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$40 | \$52 | \$37 |
| Per Capita Expenditures: | \$37 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$3,481 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 80.50% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$35,863 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$30 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carlock Public Library District**

Unit Code: **064/065/10** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$105,704**

Equalized Assessed Valuation: **\$70,171,890**

Population: **2,802**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$37,715**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$ | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$ | \$52 | \$27 |
| Revenue Collected During FY 08: | \$154,504 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$124,673 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$55 | \$52 | \$37 |
| Per Capita Expenditures: | \$44 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$29,831 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 23.93% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$29,831 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$11 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$29,504 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carrier Mills-Stonefort Public Library District**

Unit Code: **082/005/10** County: **SALINE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,052**

Equalized Assessed Valuation: **\$13,879,214**

Population: **2,952**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$26,283**

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 08: | \$7,699 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$3 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$51,958 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$48,434 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$18 | \$52 | \$37 |
| Per Capita Expenditures: | \$16 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$3,524 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 23.17% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$11,223 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$4 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carthage Public Library District**

Unit Code: **034/003/10** County: **HANCOCK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$206,460**

Equalized Assessed Valuation: **\$55,940,320**

Population: **4,500**

Employees:

 Full Time: **2**

 Part Time: **9**

 Salaries Paid: **\$86,599**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$59,008 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$13 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$197,087 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$203,572 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$44 | \$52 | \$37 |
| Per Capita Expenditures: | \$45 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$6,485 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 33.71% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$68,623 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$15 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$19,467 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$49,156 | \$136,963 | \$ |
| Per Capita Debt: | \$11 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **063/005/10** County: **McHenry**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,560,600**

Equalized Assessed Valuation: **\$902,313,650**

Population: **28,094**

Employees:

 Full Time: **14**

 Part Time: **24**

 Salaries Paid: **\$652,591**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$1,540,590 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$55 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,556,348 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$1,410,213 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$55 | \$110 | \$78 |
| Per Capita Expenditures: | \$50 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$146,135 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 119.61% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$1,686,725 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$60 | \$84 | \$61 |

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: | \$1,615,840 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$70,885 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Caseyville Public Library District

Unit Code: 088/030/10 County: ST. Clair

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$78,425

Equalized Assessed Valuation: \$27,571,964

Population: 4,310

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$31,955

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$ | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$ | \$52 | \$27 |
| Revenue Collected During FY 08: | \$85,709 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$85,709 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$20 | \$52 | \$37 |
| Per Capita Expenditures: | \$20 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$ | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$ | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$ | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Catlin Public Library District**

Unit Code: **092/008/10** County: **VERMILION**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,749**

Equalized Assessed Valuation: **\$40,702,424**

Population: **3,155**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$49,721**

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 08: | \$18,791 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$6 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$156,977 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$145,876 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$50 | \$52 | \$37 |
| Per Capita Expenditures: | \$46 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$11,101 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 20.49% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$29,892 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$9 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$29,119 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$14,284 | \$136,963 | \$ |
| Per Capita Debt: | \$5 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Central Citizens' Public Library District**

Unit Code: **038/025/10** County: **Iroquois**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$222,335**

Equalized Assessed Valuation: **\$72,641,798**

Population: **50,000**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$74,812**

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 08: | \$86,359 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$2 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$194,898 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$192,604 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$4 | \$52 | \$37 |
| Per Capita Expenditures: | \$4 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$2,294 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 46.03% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$88,653 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$2 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$88,653 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$645,841 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$23 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$587,281 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$598,669 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$20 | \$52 | \$37 |
| Per Capita Expenditures: | \$21 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$11,388 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 106.85% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$639,657 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$22 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$639,657 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$24,282 | \$136,963 | \$ |
| Per Capita Debt: | \$1 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chadwick Public Library District**

Unit Code: **008/010/10** County: **CARROLL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,500**

Equalized Assessed Valuation: **\$17,593,699**

Population: **1,212**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$14,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$6,809 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$6 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$34,857 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$34,939 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$29 | \$52 | \$37 |
| Per Capita Expenditures: | \$29 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$82 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 19.25% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$6,727 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$6 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$4,350 | \$16,548 | \$ |
| Total Unreserved Funds: | \$2,377 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$13,780 | \$136,963 | \$ |
| Per Capita Debt: | \$11 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **083/010/10** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,937,487**

Equalized Assessed Valuation: **\$281,646,368**

Population: **14,849**

Employees:

 Full Time: **5**

 Part Time: **15**

 Salaries Paid: **\$300,162**

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 08: | \$913,331 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$62 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,160,808 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$2,358,959 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$78 | \$110 | \$78 |
| Per Capita Expenditures: | \$159 | \$95 | \$67 |
| Revenues over (under) Expenditures: | -\$1,198,151 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 110.86% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$2,615,180 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$176 | \$84 | \$61 |

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: | \$ | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$2,615,180 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$3,790,000 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$255 | \$92 | \$26 |
| General Obligation Debt over EAV: | 1.35% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chatsworth Township Public Library District**

Unit Code: **053/005/10** County: **LIVINGSTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,900**

Equalized Assessed Valuation: **\$12,977,612**

Population: **1,468**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$14,493**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$58,250 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$40 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$31,860 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$27,966 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$22 | \$52 | \$37 |
| Per Capita Expenditures: | \$19 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$3,894 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 222.21% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$62,144 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$42 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$4,159 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$57,986 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chenoa Public Library District**

Unit Code: **064/005/10** County: **McLean**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,665**

Equalized Assessed Valuation: **\$27,779,415**

Population: **3,000**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$40,491**

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 08: | \$440,992 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$147 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$88,471 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$87,122 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$29 | \$52 | \$37 |
| Per Capita Expenditures: | \$29 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$1,349 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 507.73% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$442,341 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$147 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$439,068 | \$16,548 | \$ |
| Total Unreserved Funds: | \$3,273 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Cherry Valley Public Library District**

Unit Code: **101/005/10** County: **WINNEBAGO**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,804,646**

Equalized Assessed Valuation: **\$326,467,171**

Population: **16,928**

Employees:

 Full Time: **5**

 Part Time: **20**

 Salaries Paid: **\$385,754**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$731,948 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$43 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$950,556 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$774,538 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$56 | \$110 | \$78 |
| Per Capita Expenditures: | \$46 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$176,018 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 158.20% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$1,225,309 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$72 | \$84 | \$61 |

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: | \$ | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$1,251,050 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chillicothe Public Library District**

Unit Code: **072/040/10** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$616,000**

Equalized Assessed Valuation: **\$197,166,250**

Population: **14,000**

Employees:

Full Time: **5**

Part Time: **12**

Salaries Paid: **\$252,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$90,628 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$6 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$417,850 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$476,664 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$30 | \$52 | \$37 |
| Per Capita Expenditures: | \$34 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$58,814 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 9.45% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$45,022 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$3 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$80,853 | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$146,029 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$3,725,000 | \$136,963 | \$ |
| Per Capita Debt: | \$266 | \$18 | \$ |
| General Obligation Debt over EAV: | 1.89% | 0.05% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **038/015/10** County: **IROQUOIS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$83,989**

Equalized Assessed Valuation: **\$25,324,115**

Population: **1,850**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$35,480**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$76,624 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$41 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$85,732 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$77,837 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$46 | \$52 | \$37 |
| Per Capita Expenditures: | \$42 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$7,895 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 108.58% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$84,519 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$46 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$1,773 | \$136,963 | \$ |
| Per Capita Debt: | \$1 | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clover Public Library District**

Unit Code: **037/006/10** County: **Henry**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,021**

Equalized Assessed Valuation: **\$49,076,028**

Population: **2,211**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$52,346**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$188,503 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$85 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$86,048 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$94,021 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$39 | \$52 | \$37 |
| Per Capita Expenditures: | \$43 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$7,973 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 192.01% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$180,530 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$82 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Coal City Public Library District**

Unit Code: **032/010/10** County: **GRUNDY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,780,428**

Equalized Assessed Valuation: **\$763,221,315**

Population: **9,392**

Employees:

Full Time: **8**

Part Time: **30**

Salaries Paid: **\$435,913**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$1,228,763 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$131 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$871,067 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$1,056,218 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$93 | \$110 | \$78 |
| Per Capita Expenditures: | \$112 | \$95 | \$67 |
| Revenues over (under) Expenditures: | -\$185,151 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 98.81% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$1,043,612 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$111 | \$84 | \$61 |

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: | \$317,798 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$709,682 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$ | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.00% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Colchester Public Library District**

Unit Code: **062/030/10** County: **MCDONOUGH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,905**

Equalized Assessed Valuation: **\$7,654,694**

Population: **1,493**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$12,969**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$21,918 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$15 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$25,113 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$25,249 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$17 | \$52 | \$37 |
| Per Capita Expenditures: | \$17 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$136 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 86.27% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$21,782 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$15 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$20,009 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|-------------------------------|---------------------------------------|--------------|
| Unit Name: | Cook Memorial Public Library District | |
| Unit Code: | 049/020/10 | County: LAKE |
| Fiscal Year End: | 6/30/2008 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$12,100,604 | |
| Equalized Assessed Valuation: | \$3,200,752,314 | |
| Population: | 60,069 | |
| Employees: | | |
| Full Time: | 44 | |
| Part Time: | 89 | |
| Salaries Paid: | \$3,350,248 | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$4,735,620 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$79 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$7,399,322 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$6,094,753 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$123 | \$110 | \$78 |
| Per Capita Expenditures: | \$101 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$1,304,569 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 85.71% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$5,223,647 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$87 | \$84 | \$61 |

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: | \$6,965,727 | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$ | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$5,044,141 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$84 | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.16% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Cordova Public Library District**

Unit Code: **081/002/10** County: **ROCK ISLAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$200,400**

Equalized Assessed Valuation: **\$132,041,268**

Population: **1,069**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$99,101**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$302,759 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$283 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$287,030 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$196,317 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$269 | \$52 | \$37 |
| Per Capita Expenditures: | \$184 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$90,713 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 200.43% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$393,472 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$368 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$393,472 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Crab Orchard Public Library District**

Unit Code: **100/010/10** County: **WILLIAMSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$99,100**

Equalized Assessed Valuation: **\$51,270,348**

Population: **6,176**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$45,379**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$1,982 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$ | \$52 | \$27 |
| Revenue Collected During FY 08: | \$94,046 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$89,333 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$15 | \$52 | \$37 |
| Per Capita Expenditures: | \$14 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$4,713 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 7.49% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$6,695 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$1 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Crestwood Public Library District**

Unit Code: **016/034/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$560,400**

Equalized Assessed Valuation: **\$346,776,553**

Population: **9,842**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$142,715**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$397,787 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$40 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$461,323 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$501,033 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$47 | \$52 | \$37 |
| Per Capita Expenditures: | \$51 | \$44 | \$35 |
| Revenues over (under) Expenditures: | -\$39,710 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 71.47% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$358,077 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$36 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,548 | \$ |
| Total Unreserved Funds: | \$ | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$771,740 | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Crete Public Library District**

Unit Code: **099/002/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,362,200**

Equalized Assessed Valuation: **\$427,235,523**

Population: **19,520**

Employees:

 Full Time: **3**

 Part Time: **18**

 Salaries Paid: **\$532,529**

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 08: | \$241,056 | \$1,887,671 | \$1,171,582 |
| Per Capita Beginning Fund Balance: | \$12 | \$70 | \$49 |
| Revenue Collected During FY 08: | \$1,111,268 | \$2,793,969 | \$2,059,780 |
| Expenditures During FY 08: | \$1,027,723 | \$2,472,899 | \$1,801,569 |
| Per Capita Revenue: | \$57 | \$110 | \$78 |
| Per Capita Expenditures: | \$53 | \$95 | \$67 |
| Revenues over (under) Expenditures: | \$83,545 | \$321,070 | \$241,071 |
| Ratio of Fund Balance to Expenditures: | 31.58% | 96.41% | 77.94% |
| Ending Fund Balance for FY 08: | \$324,601 | \$2,158,636 | \$1,511,924 |
| Per Capita Ending Fund Balance: | \$17 | \$84 | \$61 |

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: | \$ | \$934,302 | \$256,416 |
| Total Unrestricted Net Assets: | \$1,800,602 | \$2,317,163 | \$1,511,924 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$1,410,000 | \$2,908,243 | \$790,000 |
| Per Capita Debt: | \$72 | \$92 | \$26 |
| General Obligation Debt over EAV: | 0.33% | 0.27% | 0.05% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$173 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$100 | \$ |
| Expenditures During FY 08: | \$ | \$42 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$58 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 6.61% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$231 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Creve Coeur Public Library District**

Unit Code: **090/006/10** County: **TAZEWELL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,771**

Equalized Assessed Valuation: **\$42,684,574**

Population: **5,448**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$70,406**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$186,824 | \$239,634 | \$109,378 |
| Per Capita Beginning Fund Balance: | \$34 | \$52 | \$27 |
| Revenue Collected During FY 08: | \$140,908 | \$231,186 | \$162,040 |
| Expenditures During FY 08: | \$112,416 | \$215,143 | \$146,112 |
| Per Capita Revenue: | \$26 | \$52 | \$37 |
| Per Capita Expenditures: | \$21 | \$44 | \$35 |
| Revenues over (under) Expenditures: | \$28,492 | \$16,043 | \$4,673 |
| Ratio of Fund Balance to Expenditures: | 191.54% | 127.87% | 86.63% |
| Ending Fund Balance for FY 08: | \$215,316 | \$248,002 | \$128,230 |
| Per Capita Ending Fund Balance: | \$40 | \$58 | \$31 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$212,341 | \$16,548 | \$ |
| Total Unreserved Funds: | \$2,975 | \$34,002 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$63,481 | \$ |
| Total Unrestricted Net Assets: | \$ | \$161,698 | \$254 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$136,963 | \$ |
| Per Capita Debt: | \$ | \$18 | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$ | \$ |
| Revenue Collected During FY 08: | \$ | \$ | \$ |
| Expenditures During FY 08: | \$ | \$ | \$ |
| 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 08: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |