



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mackinaw Public Library District**

Unit Code: **090/030/10** County: **TAZEWELL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$186,704**

Equalized Assessed Valuation: **\$77,432,416**

Population: **3,008**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$75,628**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$474,443      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$158          | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$153,611      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$158,749      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$51           | \$51            | \$38           |
| Per Capita Expenditures:               | \$53           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$5,138       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 295.63%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$469,305      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$156          | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$323,787      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Macomb Public Public Library District  
**Unit Code:** 062/040/10    **County:** MCDONOUGH  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Cash With Assets  
**Appropriation or Budget:** \$723,764  
**Equalized Assessed Valuation:** \$160,130,076  
**Population:** 20,045  
**Employees:**  
     **Full Time:** 4  
     **Part Time:** 13  
     **Salaries Paid:** \$176,753

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$497,566      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$25           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$434,526      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$324,458      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$22           | \$51            | \$38           |
| Per Capita Expenditures:               | \$16           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$110,068      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 187.28%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$607,634      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$30           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$512,032      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$95,602       | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mahomet Public Library District**

Unit Code: **010/015/10** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,521,045**

Equalized Assessed Valuation: **\$212,016,209**

Population: **10,113**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$197,351**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$1,011,980    | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$100          | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$643,299      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$400,613      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$64           | \$51            | \$38           |
| Per Capita Expenditures:               | \$40           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$242,686      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 313.19%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$1,254,666    | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$124          | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$498,544      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$773,309      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$3,326,831    | \$166,539       | \$             |
| Per Capita Debt:                  | \$329          | \$20            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Manito Public Library District**

Unit Code: **060/035/10** County: **MASON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$185,475**

Equalized Assessed Valuation: **\$78,249,191**

Population: **5,200**

Employees:

    Full Time: **2**

    Part Time: **3**

    Salaries Paid: **\$89,481**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$298,139      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$57           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$167,848      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$163,757      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$32           | \$51            | \$38           |
| Per Capita Expenditures:               | \$31           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$4,091        | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 184.56%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$302,230      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$58           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$100,000      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$267,206      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Manteno Public Library District**

Unit Code: **046/010/10** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,708,000**

Equalized Assessed Valuation: **\$288,723,216**

Population: **10,757**

Employees:

    Full Time: **2**

    Part Time: **14**

    Salaries Paid: **\$156,152**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$201,465      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$19           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$640,449      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$1,524,823    | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$60           | \$51            | \$38           |
| Per Capita Expenditures:               | \$142          | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$884,374     | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 14.24%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$217,091      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$20           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$217,091      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$900,000      | \$166,539       | \$             |
| Per Capita Debt:                  | \$84           | \$20            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Maquon Public Library District**

Unit Code: **048/010/10** County: **KNOX**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$48,000**

Equalized Assessed Valuation: **\$13,859,050**

Population: **1,155**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$19,622**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$46,754       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$40           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$71,424       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$47,993       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$62           | \$51            | \$38           |
| Per Capita Expenditures:               | \$42           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$23,431       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 146.24%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$70,185       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$61           | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Maroa Public Library District**

Unit Code: **055/040/10** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$137,793**

Equalized Assessed Valuation: **\$5,792,678**

Population: **2,902**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$55,796**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$216,283      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$75           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$127,688      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$116,879      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$44           | \$51            | \$38           |
| Per Capita Expenditures:               | \$40           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$10,809       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 194.30%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$227,092      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$78           | \$60            | \$33           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,785        | \$             |
| Total Unreserved Funds: | \$227,092      | \$41,971        | \$             |

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marrowbone Public Library District**

Unit Code: **070/010/10** County: **MOULTRIE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$163,761**

Equalized Assessed Valuation: **\$32,110,508**

Population: **2,261**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$59,019**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$90,460       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$40           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$144,353      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$147,166      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$64           | \$51            | \$38           |
| Per Capita Expenditures:               | \$65           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$2,813       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 59.56%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$87,647       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$39           | \$60            | \$33           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,785        | \$             |
| Total Unreserved Funds: | \$87,646       | \$41,971        | \$             |

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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 09:      | \$5,803        | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$1            | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$74,159       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$75,486       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$18           | \$51            | \$38           |
| Per Capita Expenditures:               | \$18           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$1,327       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 5.93%          | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$4,476        | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$1            | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Martinsville Public Library District**

Unit Code: **012/010/10** County: **CLARK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$48,122**

Equalized Assessed Valuation: **\$21,359,233**

Population: **2,448**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$27,053**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$2,152        | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$1            | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$48,122       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$48,122       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$20           | \$51            | \$38           |
| Per Capita Expenditures:               | \$20           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$             | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 4.47%          | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$2,152        | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$1            | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$7,000        | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Maryville Community Public Library District  
**Unit Code:** 057/035/10    **County:** MADISON  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Modified Accrual  
**Appropriation or Budget:** \$436,001  
**Equalized Assessed Valuation:** \$231,201,086  
**Population:** 6,950  
**Employees:**  
     **Full Time:** 3  
     **Part Time:** 4  
     **Salaries Paid:** \$99,587

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$96,046       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$14           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$337,628      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$191,151      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$49           | \$51            | \$38           |
| Per Capita Expenditures:               | \$28           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$146,477      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 126.88%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$242,523      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$35           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$242,523      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **060/010/10** County: **MASON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,277**

Equalized Assessed Valuation: **\$38,222,919**

Population: **3,431**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$65,495**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$25,212       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$7            | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$161,277      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$157,488      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$47           | \$51            | \$38           |
| Per Capita Expenditures:               | \$46           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$3,789        | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 18.41%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$29,001       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$8            | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$2,254        | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$176          | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Maywood Public Library District**

Unit Code: **016/039/10** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,790,134**

Equalized Assessed Valuation: **\$248,261,194**

Population: **26,987**

Employees:

    Full Time: **12**

    Part Time: **15**

    Salaries Paid: **\$691,460**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | -\$775,444     | \$1,950,127     | \$1,337,883    |
| Per Capita Beginning Fund Balance:     | -\$29          | \$80            | \$53           |
| Revenue Collected During FY 09:        | \$1,343,721    | \$2,844,754     | \$2,160,040    |
| Expenditures During FY 09:             | \$1,480,279    | \$2,759,516     | \$1,956,464    |
| Per Capita Revenue:                    | \$50           | \$111           | \$83           |
| Per Capita Expenditures:               | \$55           | \$119           | \$75           |
| Revenues over (under) Expenditures:    | -\$136,558     | \$85,238        | \$119,199      |
| Ratio of Fund Balance to Expenditures: | -58.45%        | 79.94%          | 67.90%         |
| Ending Fund Balance for FY 09:         | -\$865,231     | \$2,023,989     | \$1,473,394    |
| Per Capita Ending Fund Balance:        | -\$32          | \$76            | \$53           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$773,266       | \$233,401      |
| Total Unrestricted Net Assets: | \$300,562      | \$2,562,128     | \$1,491,368    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$2,069,375    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$77           | \$101           | \$20           |
| General Obligation Debt over EAV: | 0.68%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mc Cook Public Library District**

Unit Code: **016/057/10** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$602,914**

Equalized Assessed Valuation: **\$150,309,550**

Population: **254**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$113,329**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$381,152      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$1,501        | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$424,478      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$255,702      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$1,671        | \$51            | \$38           |
| Per Capita Expenditures:               | \$1,007        | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$168,776      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 215.07%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$549,928      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$2,165        | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$649,965      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** M-C River Valley Public Library District  
**Unit Code:** 069/010/10    **County:** MORGAN  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Cash With Assets  
**Appropriation or Budget:** \$79,525  
**Equalized Assessed Valuation:** \$23,938,265  
**Population:** 1,974  
**Employees:**  
     **Full Time:** 2  
     **Part Time:** 2  
     **Salaries Paid:** \$27,429

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$34,263       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$17           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$77,483       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$58,618       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$39           | \$51            | \$38           |
| Per Capita Expenditures:               | \$30           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$18,865       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 90.63%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$53,128       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$27           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$38,547       | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$14,581       | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mercer Carnegie Public Library District**

Unit Code: 066/010/10 County: MERCER

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$157,000

Equalized Assessed Valuation: \$52,960,513

Population: 4,949

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$74,331

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$412,859      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$83           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$145,104      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$168,217      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$29           | \$51            | \$38           |
| Per Capita Expenditures:               | \$34           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$23,113      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 231.69%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$389,746      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$79           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$389,746      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Milan-Blackhawk Public Library District  
**Unit Code:** 081/008/10    **County:** ROCK ISLAN  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Cash  
**Appropriation or Budget:** \$219,899  
**Equalized Assessed Valuation:** \$165,814,213  
**Population:** 10,202  
**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 09:      | \$             | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$             | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$219,898      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$207,551      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$22           | \$51            | \$38           |
| Per Capita Expenditures:               | \$20           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$12,347       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 5.95%          | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$12,347       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$1            | \$60            | \$33           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$11,525       | \$10,785        | \$             |
| Total Unreserved Funds: | \$34,936       | \$41,971        | \$             |

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Milford Public Library District**

Unit Code: **038/010/10** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$90,235**

Equalized Assessed Valuation: **\$32,001,960**

Population: **2,549**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$37,062**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$40,432       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$16           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$66,079       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$66,001       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$26           | \$51            | \$38           |
| Per Capita Expenditures:               | \$26           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$78           | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 61.38%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$40,510       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$16           | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mineral Gold Public Library District**

Unit Code: **006/010/10** County: **BUREAU**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$39,800**

Equalized Assessed Valuation: **\$12,066,047**

Population: **450**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$20,845**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$             | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$             | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$39,889       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$38,500       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$89           | \$51            | \$38           |
| Per Capita Expenditures:               | \$86           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$1,389        | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 3.61%          | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$1,389        | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$3            | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **057/004/10** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,391,836**

Equalized Assessed Valuation: **\$491,857,040**

Population: **32,545**

Employees:

    Full Time: **8**

    Part Time: **14**

    Salaries Paid: **\$440,209**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$588,633      | \$1,950,127     | \$1,337,883    |
| Per Capita Beginning Fund Balance:     | \$18           | \$80            | \$53           |
| Revenue Collected During FY 09:        | \$1,262,912    | \$2,844,754     | \$2,160,040    |
| Expenditures During FY 09:             | \$1,074,920    | \$2,759,516     | \$1,956,464    |
| Per Capita Revenue:                    | \$39           | \$111           | \$83           |
| Per Capita Expenditures:               | \$33           | \$119           | \$75           |
| Revenues over (under) Expenditures:    | \$187,992      | \$85,238        | \$119,199      |
| Ratio of Fund Balance to Expenditures: | 72.25%         | 79.94%          | 67.90%         |
| Ending Fund Balance for FY 09:         | \$776,625      | \$2,023,989     | \$1,473,394    |
| Per Capita Ending Fund Balance:        | \$24           | \$76            | \$53           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$773,266       | \$233,401      |
| Total Unrestricted Net Assets: | \$753,793      | \$2,562,128     | \$1,491,368    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$1,755,000    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$90           | \$101           | \$20           |
| General Obligation Debt over EAV: | 0.21%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Moore Memorial Public Library District  
**Unit Code:** 081/015/10    **County:** ROCK ISLAN  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Cash  
**Appropriation or Budget:** \$18,930  
**Equalized Assessed Valuation:** \$8,285,871  
**Population:** 864  
**Employees:**  
     **Full Time:**   
     **Part Time:** 2  
     **Salaries Paid:** \$5,683

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$184          | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$             | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$15,158       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$14,807       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$18           | \$51            | \$38           |
| Per Capita Expenditures:               | \$17           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$351          | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 3.61%          | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$535          | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$1            | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                |                |          |
|--------------------------------------|--------------------------------|----------------|----------|
| <b>Unit Name:</b>                    | Morton Public Library District |                |          |
| <b>Unit Code:</b>                    | 090/035/10                     | <b>County:</b> | TAZEWELL |
| <b>Fiscal Year End:</b>              | 6/30/2009                      |                |          |
| <b>Accounting Method:</b>            | Modified Accrual               |                |          |
| <b>Appropriation or Budget:</b>      | \$1,238,000                    |                |          |
| <b>Equalized Assessed Valuation:</b> | \$412,911,824                  |                |          |
| <b>Population:</b>                   | 16,670                         |                |          |
| <b>Employees:</b>                    |                                |                |          |
| <b>Full Time:</b>                    | 6                              |                |          |
| <b>Part Time:</b>                    | 33                             |                |          |
| <b>Salaries Paid:</b>                | \$335,931                      |                |          |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$1,098,408    | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$66           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$810,144      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$780,645      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$49           | \$51            | \$38           |
| Per Capita Expenditures:               | \$47           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$29,499       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 144.48%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$1,127,907    | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$68           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$220,661      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$1,246,298    | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Moyer Public Library District**

Unit Code: 027/020/10 County: Ford

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$206,303

Equalized Assessed Valuation: \$85,713,405

Population: 5,650

Employees:

    Full Time: 1

    Part Time: 14

    Salaries Paid: \$76,568

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$418,800      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$74           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$574,265      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$200,267      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$102          | \$51            | \$38           |
| Per Capita Expenditures:               | \$35           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$373,998      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 395.87%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$792,798      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$140          | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$28,495       | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$764,303      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mt. Hope-Funks Grove Public Library District**

Unit Code: 064/060/10 County: MCLEAN

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$97,825

Equalized Assessed Valuation: \$34,581,000

Population: 1,465

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$31,587

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$28,053       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$19           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$102,637      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$93,716       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$70           | \$51            | \$38           |
| Per Capita Expenditures:               | \$64           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$8,921        | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 49.01%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$45,932       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$31           | \$60            | \$33           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$28,722       | \$10,785        | \$             |
| Total Unreserved Funds: | \$17,210       | \$41,971        | \$             |

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$52,716       | \$166,539       | \$             |
| Per Capita Debt:                  | \$36           | \$20            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Mt. Pulaski Public Library District

**Unit Code:** 054/010/10      **County:** LOGAN

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$153,361

**Equalized Assessed Valuation:** \$54,836,152

**Population:** 3,134

**Employees:**

|                       |          |
|-----------------------|----------|
| <b>Full Time:</b>     | 1        |
| <b>Part Time:</b>     | 7        |
| <b>Salaries Paid:</b> | \$58,510 |

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$170,336      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$54           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$122,025      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$137,718      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$39           | \$51            | \$38           |
| Per Capita Expenditures:               | \$44           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$15,693      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 112.29%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$154,643      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$49           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$103,919      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$50,724       | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                                  |                |       |
|--------------------------------------|----------------------------------|----------------|-------|
| <b>Unit Name:</b>                    | Mt. Zion Public Library District |                |       |
| <b>Unit Code:</b>                    | 055/050/10                       | <b>County:</b> | MACON |
| <b>Fiscal Year End:</b>              | 6/30/2009                        |                |       |
| <b>Accounting Method:</b>            | Cash With Assets                 |                |       |
| <b>Appropriation or Budget:</b>      | \$662,500                        |                |       |
| <b>Equalized Assessed Valuation:</b> | \$217,450,577                    |                |       |
| <b>Population:</b>                   | 11,722                           |                |       |
| <b>Employees:</b>                    |                                  |                |       |
| <b>Full Time:</b>                    | 7                                |                |       |
| <b>Part Time:</b>                    | 4                                |                |       |
| <b>Salaries Paid:</b>                | \$174,712                        |                |       |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | -\$227,065     | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | -\$19          | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$406,102      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$451,172      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$35           | \$51            | \$38           |
| Per Capita Expenditures:               | \$38           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$45,070      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | -51.80%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | -\$233,686     | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | -\$20          | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$61,893       | \$65,369        | \$             |
| Total Unrestricted Net Assets: | -\$18,363      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$116,575      | \$166,539       | \$             |
| Per Capita Debt:                  | \$10           | \$20            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Nancy L. Mc Conathy Public Library District**

Unit Code: 016/077/10 County: COOK

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$365,400

Equalized Assessed Valuation: \$99,756,823

Population: 10,400

Employees:

    Full Time: 3

    Part Time: 4

    Salaries Paid: \$94,099

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | -\$13,980      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | -\$1           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$273,910      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$295,257      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$26           | \$51            | \$38           |
| Per Capita Expenditures:               | \$28           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$21,347      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | -11.96%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | -\$35,327      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | -\$3           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$678,464      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$939,456      | \$166,539       | \$             |
| Per Capita Debt:                  | \$90           | \$20            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Neoga Public Library District**

Unit Code: **018/010/10** County: **CUMBERLAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,941**

Equalized Assessed Valuation: **\$35,731,783**

Population: **3,060**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$34,200**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$207,087      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$68           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$81,032       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$112,469      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$26           | \$51            | \$38           |
| Per Capita Expenditures:               | \$37           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$31,437      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 155.98%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$175,432      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$57           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$19,856       | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$155,576      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Athens Public Library District**

Unit Code: **088/005/10** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$193,898**

Equalized Assessed Valuation: **\$58,926,845**

Population: **5,000**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$26,185**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$338,038      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$68           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$122,095      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$88,986       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$24           | \$51            | \$38           |
| Per Capita Expenditures:               | \$18           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$33,109       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 417.08%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$371,147      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$74           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$371,147      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Lenox Public Library District**

Unit Code: **099/035/10** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,172,060**

Equalized Assessed Valuation: **\$1,304,671,317**

Population: **35,043**

Employees:

    Full Time: **17**

    Part Time: **23**

    Salaries Paid: **\$925,154**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$613,565      | \$1,950,127     | \$1,337,883    |
| Per Capita Beginning Fund Balance:     | \$18           | \$80            | \$53           |
| Revenue Collected During FY 09:        | \$1,377,926    | \$2,844,754     | \$2,160,040    |
| Expenditures During FY 09:             | \$1,591,467    | \$2,759,516     | \$1,956,464    |
| Per Capita Revenue:                    | \$39           | \$111           | \$83           |
| Per Capita Expenditures:               | \$45           | \$119           | \$75           |
| Revenues over (under) Expenditures:    | -\$213,541     | \$85,238        | \$119,199      |
| Ratio of Fund Balance to Expenditures: | 25.14%         | 79.94%          | 67.90%         |
| Ending Fund Balance for FY 09:         | \$400,024      | \$2,023,989     | \$1,473,394    |
| Per Capita Ending Fund Balance:        | \$11           | \$76            | \$53           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$563,371      | \$773,266       | \$233,401      |
| Total Unrestricted Net Assets: | \$1,623,999    | \$2,562,128     | \$1,491,368    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$8,775,000    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$250          | \$101           | \$20           |
| General Obligation Debt over EAV: | 0.67%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Windsor Public Library District**

Unit Code: **066/015/10** County: **MERCER**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,648**

Equalized Assessed Valuation: **\$14,607,489**

Population: **1,267**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$17,563**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$12,575       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$10           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$35,512       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$37,648       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$28           | \$51            | \$38           |
| Per Capita Expenditures:               | \$30           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$2,136       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 27.73%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$10,439       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$8            | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |   |                |         |
|--------------------------------------|---|----------------|---------|
| <b>Unit Name:</b>                    | Newman Regional Public Library District |                |         |
| <b>Unit Code:</b>                    | 021/025/10                              | <b>County:</b> | DOUGLAS |
| <b>Fiscal Year End:</b>              | 6/30/2009                               |                |         |
| <b>Accounting Method:</b>            | Modified Accrual                        |                |         |
| <b>Appropriation or Budget:</b>      | \$41,773                                |                |         |
| <b>Equalized Assessed Valuation:</b> | \$17,419,712                            |                |         |
| <b>Population:</b>                   | 1,371                                   |                |         |
| <b>Employees:</b>                    |   |                |         |
|                                      | <b>Full Time:</b>                       |                |         |
|                                      | <b>Part Time:</b>                       | 3              |         |
|                                      | <b>Salaries Paid:</b>                   | \$19,552       |         |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$18,198       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$13           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$50,831       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$54,934       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$37           | \$51            | \$38           |
| Per Capita Expenditures:               | \$40           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$4,103       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 25.03%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$13,749       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$10           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$11,647       | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Newton Public Library District**

Unit Code: **040/010/10** County: **JASPER**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$273,000**

Equalized Assessed Valuation: **\$173,212,572**

Population: **4,852**

Employees:

    Full Time: **3**

    Part Time: **3**

    Salaries Paid: **\$62,338**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$495,003      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$102          | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$299,518      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$145,194      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$62           | \$51            | \$38           |
| Per Capita Expenditures:               | \$30           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$154,324      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 440.29%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$639,276      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$132          | \$60            | \$33           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,785        | \$             |
| Total Unreserved Funds: | \$639,276      | \$41,971        | \$             |

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |                               |                     |
|--------------------------------------|-------------------------------|---------------------|
| <b>Unit Name:</b>                    | Niles Public Library District |                     |
| <b>Unit Code:</b>                    | 016/060/10                    | <b>County:</b> COOK |
| <b>Fiscal Year End:</b>              | 6/30/2009                     |                     |
| <b>Accounting Method:</b>            | Modified Accrual              |                     |
| <b>Appropriation or Budget:</b>      | \$16,560,000                  |                     |
| <b>Equalized Assessed Valuation:</b> | \$2,176,310,367               |                     |
| <b>Population:</b>                   | 58,218                        |                     |
| <b>Employees:</b>                    |                               |                     |
| <b>Full Time:</b>                    | 51                            |                     |
| <b>Part Time:</b>                    | 55                            |                     |
| <b>Salaries Paid:</b>                | \$2,811,708                   |                     |

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$3,127,674    | \$1,950,127     | \$1,337,883    |
| Per Capita Beginning Fund Balance:     | \$54           | \$80            | \$53           |
| Revenue Collected During FY 09:        | \$6,533,995    | \$2,844,754     | \$2,160,040    |
| Expenditures During FY 09:             | \$4,786,532    | \$2,759,516     | \$1,956,464    |
| Per Capita Revenue:                    | \$112          | \$111           | \$83           |
| Per Capita Expenditures:               | \$82           | \$119           | \$75           |
| Revenues over (under) Expenditures:    | \$1,747,463    | \$85,238        | \$119,199      |
| Ratio of Fund Balance to Expenditures: | 101.85%        | 79.94%          | 67.90%         |
| Ending Fund Balance for FY 09:         | \$4,875,137    | \$2,023,989     | \$1,473,394    |
| Per Capita Ending Fund Balance:        | \$84           | \$76            | \$53           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$841,376      | \$773,266       | \$233,401      |
| Total Unrestricted Net Assets: | \$11,596,988   | \$2,562,128     | \$1,491,368    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$4,615,521    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$79           | \$101           | \$20           |
| General Obligation Debt over EAV: | 0.21%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Nippersink Public Library District**

Unit Code: **063/040/10** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$864,500**

Equalized Assessed Valuation: **\$421,025,590**

Population: **12,000**

Employees:

    Full Time: **3**

    Part Time: **13**

    Salaries Paid: **\$247,182**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$152,082      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$13           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$559,671      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$572,988      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$47           | \$51            | \$38           |
| Per Capita Expenditures:               | \$48           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$13,317      | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 24.39%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$139,775      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$12           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$11,832       | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$119,430      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$15,074       | \$166,539       | \$             |
| Per Capita Debt:                  | \$1            | \$20            | \$             |
| General Obligation Debt over EAV: | 0.00%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

|                                      |   |                     |
|--------------------------------------|---|---------------------|
| <b>Unit Name:</b>                    | North Riverside Public Library District |                     |
| <b>Unit Code:</b>                    | 016/063/10                              | <b>County:</b> COOK |
| <b>Fiscal Year End:</b>              | 6/30/2009                               |                     |
| <b>Accounting Method:</b>            | Modified Accrual                        |                     |
| <b>Appropriation or Budget:</b>      | \$1,176,125                             |                     |
| <b>Equalized Assessed Valuation:</b> | \$372,291,270                           |                     |
| <b>Population:</b>                   | 6,688                                   |                     |
| <b>Employees:</b>                    |   |                     |
| <b>Full Time:</b>                    |   | 3                   |
| <b>Part Time:</b>                    |   | 22                  |
| <b>Salaries Paid:</b>                |   | \$377,729           |

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$989,866      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$148          | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$836,663      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$799,239      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$125          | \$51            | \$38           |
| Per Capita Expenditures:               | \$120          | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$37,424       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 128.53%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$1,027,290    | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$154          | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$1,107,597    | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$2,130,000    | \$166,539       | \$             |
| Per Capita Debt:                  | \$318          | \$20            | \$             |
| General Obligation Debt over EAV: | 0.57%          | 0.05%           | 0.00%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** North Suburban Public Library District  
**Unit Code:** 101/010/10    **County:** WINNEBAGO  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Cash  
**Appropriation or Budget:** \$3,446,125  
**Equalized Assessed Valuation:** \$1,348,412,192  
**Population:** 65,655  
**Employees:**  
     **Full Time:** 16  
     **Part Time:** 45  
     **Salaries Paid:** \$1,033,050

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$1,405,227    | \$1,950,127     | \$1,337,883    |
| Per Capita Beginning Fund Balance:     | \$21           | \$80            | \$53           |
| Revenue Collected During FY 09:        | \$3,059,265    | \$2,844,754     | \$2,160,040    |
| Expenditures During FY 09:             | \$2,756,836    | \$2,759,516     | \$1,956,464    |
| Per Capita Revenue:                    | \$47           | \$111           | \$83           |
| Per Capita Expenditures:               | \$42           | \$119           | \$75           |
| Revenues over (under) Expenditures:    | \$302,429      | \$85,238        | \$119,199      |
| Ratio of Fund Balance to Expenditures: | 61.94%         | 79.94%          | 67.90%         |
| Ending Fund Balance for FY 09:         | \$1,707,656    | \$2,023,989     | \$1,473,394    |
| Per Capita Ending Fund Balance:        | \$26           | \$76            | \$53           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$367,836      | \$773,266       | \$233,401      |
| Total Unrestricted Net Assets: | \$1,649,177    | \$2,562,128     | \$1,491,368    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$2,905,000    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$44           | \$101           | \$20           |
| General Obligation Debt over EAV: | 0.22%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northlake Public Library District**

Unit Code: **016/065/10** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,290,020**

Equalized Assessed Valuation: **\$633,620,009**

Population: **26,653**

Employees:

    Full Time: **13**

    Part Time: **18**

    Salaries Paid: **\$869,393**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$1,063,193    | \$1,950,127     | \$1,337,883    |
| Per Capita Beginning Fund Balance:     | \$40           | \$80            | \$53           |
| Revenue Collected During FY 09:        | \$1,421,315    | \$2,844,754     | \$2,160,040    |
| Expenditures During FY 09:             | \$1,670,681    | \$2,759,516     | \$1,956,464    |
| Per Capita Revenue:                    | \$53           | \$111           | \$83           |
| Per Capita Expenditures:               | \$63           | \$119           | \$75           |
| Revenues over (under) Expenditures:    | -\$249,366     | \$85,238        | \$119,199      |
| Ratio of Fund Balance to Expenditures: | 80.75%         | 79.94%          | 67.90%         |
| Ending Fund Balance for FY 09:         | \$1,349,042    | \$2,023,989     | \$1,473,394    |
| Per Capita Ending Fund Balance:        | \$51           | \$76            | \$53           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$262,709      | \$773,266       | \$233,401      |
| Total Unrestricted Net Assets: | \$1,569,580    | \$2,562,128     | \$1,491,368    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$8,281,769    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$311          | \$101           | \$20           |
| General Obligation Debt over EAV: | 1.31%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oglesby Public Library District**

Unit Code: **050/015/10** County: **LASALLE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$98,750**

Equalized Assessed Valuation: **\$40,930,213**

Population: **4,381**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$51,293**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$33,433       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$8            | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$119,920      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$99,364       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$27           | \$51            | \$38           |
| Per Capita Expenditures:               | \$23           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$20,556       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 54.33%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$53,989       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$12           | \$60            | \$33           |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$10,785        | \$             |
| Total Unreserved Funds: | \$53,989       | \$41,971        | \$             |

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ohio Public Library District**

Unit Code: **006/015/10** County: **Bureau**

Fiscal Year End: **7/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,376**

Equalized Assessed Valuation: **\$13,775,038**

Population: **1,043**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$11,883**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$9,270        | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$9            | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$42,148       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$46,055       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$40           | \$51            | \$38           |
| Per Capita Expenditures:               | \$44           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$3,907       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 11.64%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$5,363        | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$5            | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Onarga Community Public Library District  
**Unit Code:** 038/030/10    **County:** IROQUOIS  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Cash  
**Appropriation or Budget:** \$62,876  
**Equalized Assessed Valuation:** \$23,646,287  
**Population:** 3,943  
**Employees:**  
     **Full Time:** \_\_\_\_\_  
     **Part Time:** 6  
     **Salaries Paid:** \$27,544

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$47,421       | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$12           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$75,153       | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$81,268       | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$19           | \$51            | \$38           |
| Per Capita Expenditures:               | \$21           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | -\$6,115       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 51.02%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$41,466       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$11           | \$60            | \$33           |

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oregon Public Library District**

Unit Code: **071/020/10** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$327,404**

Equalized Assessed Valuation: **\$123,607,183**

Population: **4,123**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$111,278**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09:      | \$             | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$             | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$338,916      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$273,391      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$82           | \$51            | \$38           |
| Per Capita Expenditures:               | \$66           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$65,525       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 23.97%         | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$65,525       | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$16           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$268,492      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$110,748      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Orland Hills Public Library District**

Unit Code: **016/078/10** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,400**

Equalized Assessed Valuation: **\$146,284,628**

Population: **6,900**

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 09:      | \$271,503      | \$245,183       | \$120,184      |
| Per Capita Beginning Fund Balance:     | \$39           | \$55            | \$30           |
| Revenue Collected During FY 09:        | \$158,746      | \$233,714       | \$152,385      |
| Expenditures During FY 09:             | \$125,985      | \$228,786       | \$147,088      |
| Per Capita Revenue:                    | \$23           | \$51            | \$38           |
| Per Capita Expenditures:               | \$18           | \$48            | \$36           |
| Revenues over (under) Expenditures:    | \$32,761       | \$4,928         | \$2,537        |
| Ratio of Fund Balance to Expenditures: | 241.51%        | 126.73%         | 88.77%         |
| Ending Fund Balance for FY 09:         | \$304,264      | \$257,351       | \$129,334      |
| Per Capita Ending Fund Balance:        | \$44           | \$60            | \$33           |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$167,892      | \$65,369        | \$             |
| Total Unrestricted Net Assets: | \$151,582      | \$167,840       | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$8,753,172    | \$3,263,176     | \$710,413      |
| Per Capita Debt:                  | \$144          | \$101           | \$20           |
| General Obligation Debt over EAV: | 0.49%          | 0.27%           | 0.04%          |

#### Enterprise Funds

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