



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Salem Public Library District**

Unit Code: **048/020/10** County: **KNOX**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$39,140**

Equalized Assessed Valuation: **\$21,216,324**

Population: **1,216**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$18,607**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$137,024	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$113	\$55	\$30
Revenue Collected During FY 09:	\$19,236	\$233,714	\$152,385
Expenditures During FY 09:	\$49,137	\$228,786	\$147,088
Per Capita Revenue:	\$16	\$51	\$38
Per Capita Expenditures:	\$40	\$48	\$36
Revenues over (under) Expenditures:	-\$29,901	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	218.01%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$107,123	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$88	\$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: **Sandwich Public Library District**

Unit Code: 019/040/10 County: Dekalb

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,451,900

Equalized Assessed Valuation: \$204,318,058

Population: 7,401

Employees:

    Full Time: 2

    Part Time: 9

    Salaries Paid: \$145,357

#### 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:	\$1,032,382	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$139	\$55	\$30
Revenue Collected During FY 09:	\$383,431	\$233,714	\$152,385
Expenditures During FY 09:	\$680,983	\$228,786	\$147,088
Per Capita Revenue:	\$52	\$51	\$38
Per Capita Expenditures:	\$92	\$48	\$36
Revenues over (under) Expenditures:	-\$297,552	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	107.91%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$734,830	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$99	\$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:	\$383,706	\$65,369	\$
Total Unrestricted Net Assets:	\$351,124	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Schaumburg Public Library District**

Unit Code: **016/083/10** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,813,536**

Equalized Assessed Valuation: **\$5,995,098,230**

Population: **131,618**

Employees:

    Full Time: **80**

    Part Time: **218**

    Salaries Paid: **\$7,057,220**

#### Blended Component Units

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#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,211,313	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$93	\$80	\$53
Revenue Collected During FY 09:	\$13,574,306	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$13,980,433	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$103	\$111	\$83
Per Capita Expenditures:	\$106	\$119	\$75
Revenues over (under) Expenditures:	-\$406,127	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	87.30%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$12,205,186	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$93	\$76	\$53
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,085,870	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$8,671,194	\$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:	\$6,075,000	\$3,263,176	\$710,413
Per Capita Debt:	\$46	\$101	\$20
General Obligation Debt over EAV:	0.10%	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: **Schmaling Memorial Public Library District**

Unit Code: **098/020/10** County: **WHITESIDE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$95,100**

Equalized Assessed Valuation: **\$48,882,630**

Population: **4,602**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$47,096**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$58,882	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$13	\$55	\$30
Revenue Collected During FY 09:	\$90,922	\$233,714	\$152,385
Expenditures During FY 09:	\$95,762	\$228,786	\$147,088
Per Capita Revenue:	\$20	\$51	\$38
Per Capita Expenditures:	\$21	\$48	\$36
Revenues over (under) Expenditures:	-\$4,840	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	56.43%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$54,042	\$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:	\$	\$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: **Selby Public Library District**

Unit Code: **006/020/10** County: **BUREAU**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$85,181**

Equalized Assessed Valuation: **\$19,617,152**

Population: **2,500**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$19,710**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$128,255	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$51	\$55	\$30
Revenue Collected During FY 09:	\$60,467	\$233,714	\$152,385
Expenditures During FY 09:	\$59,360	\$228,786	\$147,088
Per Capita Revenue:	\$24	\$51	\$38
Per Capita Expenditures:	\$24	\$48	\$36
Revenues over (under) Expenditures:	\$1,107	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	216.66%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$128,612	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$51	\$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: **Sheldon Public Library District**

Unit Code: **038/020/10** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,600**

Equalized Assessed Valuation: **\$20,001,860**

Population: **282**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$23,570**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,359	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$44	\$55	\$30
Revenue Collected During FY 09:	\$74,728	\$233,714	\$152,385
Expenditures During FY 09:	\$76,749	\$228,786	\$147,088
Per Capita Revenue:	\$265	\$51	\$38
Per Capita Expenditures:	\$272	\$48	\$36
Revenues over (under) Expenditures:	-\$2,021	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	13.47%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$10,338	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$37	\$60	\$33

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$10,338	\$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:	\$13,967	\$166,539	\$
Per Capita Debt:	\$50	\$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: **Sherman Public Library District**

Unit Code: **083/025/10** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,768,515**

Equalized Assessed Valuation: **\$68,964,942**

Population: **3,500**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$44,585**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$355,638	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$102	\$55	\$30
Revenue Collected During FY 09:	\$212,052	\$233,714	\$152,385
Expenditures During FY 09:	\$144,154	\$228,786	\$147,088
Per Capita Revenue:	\$61	\$51	\$38
Per Capita Expenditures:	\$41	\$48	\$36
Revenues over (under) Expenditures:	\$67,898	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	293.81%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$423,536	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$121	\$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:	\$312,856	\$65,369	\$
Total Unrestricted Net Assets:	\$197,050	\$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:	\$16,876	\$166,539	\$
Per Capita Debt:	\$5	\$20	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sherrard Public Library District**

Unit Code: **066/025/10** County: **MERCER**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$292,818**

Equalized Assessed Valuation: **\$102,838,707**

Population: **7,310**

Employees:

    Full Time: **2**

    Part Time: **8**

    Salaries Paid: **\$79,787**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$211,193	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$29	\$55	\$30
Revenue Collected During FY 09:	\$285,471	\$233,714	\$152,385
Expenditures During FY 09:	\$247,213	\$228,786	\$147,088
Per Capita Revenue:	\$39	\$51	\$38
Per Capita Expenditures:	\$34	\$48	\$36
Revenues over (under) Expenditures:	\$38,258	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	100.91%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$249,451	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$34	\$60	\$33

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$249,452	\$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:	\$71,497	\$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

#### 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:	\$296,800	\$3,263,176	\$710,413
Per Capita Debt:	\$6	\$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: **Smithton Public Library District**

Unit Code: **088/010/10** County: **ST. CLAIR**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$325,207**

Equalized Assessed Valuation: **\$88,102,794**

Population: **3,219**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$38,580**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$93,483	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$29	\$55	\$30
Revenue Collected During FY 09:	\$146,620	\$233,714	\$152,385
Expenditures During FY 09:	\$97,350	\$228,786	\$147,088
Per Capita Revenue:	\$46	\$51	\$38
Per Capita Expenditures:	\$30	\$48	\$36
Revenues over (under) Expenditures:	\$49,270	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	146.64%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$142,753	\$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:	\$76,582	\$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:	\$94,472	\$166,539	\$
Per Capita Debt:	\$29	\$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:	\$3,690,000	\$166,539	\$
Per Capita Debt:	\$632	\$20	\$
General Obligation Debt over EAV:	1.34%	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: **South Macon Public Library District**

Unit Code: **055/015/10** County: **MACON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,100**

Equalized Assessed Valuation: **\$44,989,855**

Population: **1,300**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$41,605**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$53,641	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$41	\$55	\$30
Revenue Collected During FY 09:	\$100,831	\$233,714	\$152,385
Expenditures During FY 09:	\$98,000	\$228,786	\$147,088
Per Capita Revenue:	\$78	\$51	\$38
Per Capita Expenditures:	\$75	\$48	\$36
Revenues over (under) Expenditures:	\$2,831	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	52.05%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$51,009	\$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:	\$	\$41,971	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$51,009	\$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: **Spoon River Public Library District**

Unit Code: **029/010/10** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$177,200**

Equalized Assessed Valuation: **\$36,949,700**

Population: **3,400**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$40,301**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$105,648	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$31	\$55	\$30
Revenue Collected During FY 09:	\$78,671	\$233,714	\$152,385
Expenditures During FY 09:	\$97,205	\$228,786	\$147,088
Per Capita Revenue:	\$23	\$51	\$38
Per Capita Expenditures:	\$29	\$48	\$36
Revenues over (under) Expenditures:	-\$18,534	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	122.54%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$119,114	\$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:	\$72,666	\$10,785	\$
Total Unreserved Funds:	\$46,448	\$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: **St. Charles Public Library District**

Unit Code: **045/030/10** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,670,302**

Equalized Assessed Valuation: **\$2,767,599,522**

Population: **47,855**

Employees:

    Full Time: **30**

    Part Time: **90**

    Salaries Paid: **\$2,945,891**

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,337,883	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$28	\$80	\$53
Revenue Collected During FY 09:	\$6,131,994	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$5,719,174	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$128	\$111	\$83
Per Capita Expenditures:	\$120	\$119	\$75
Revenues over (under) Expenditures:	\$412,820	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	22.74%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$1,300,472	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$27	\$76	\$53
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,970,623	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$3,613,994	\$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:	\$385,026	\$3,263,176	\$710,413
Per Capita Debt:	\$8	\$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:	\$10,000	\$166,539	\$
Per Capita Debt:	\$2	\$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:** Steger-So Chicago Heights Public Library District  
**Unit Code:** 016/085/10    **County:** COOK  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Modified Accrual  
**Appropriation or Budget:** \$633,125  
**Equalized Assessed Valuation:** \$218,514,130  
**Population:** 13,652  
**Employees:**  
     **Full Time:** 6  
     **Part Time:** 2  
     **Salaries Paid:** \$202,810

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	-\$4,260	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$	\$55	\$30
Revenue Collected During FY 09:	\$384,729	\$233,714	\$152,385
Expenditures During FY 09:	\$383,198	\$228,786	\$147,088
Per Capita Revenue:	\$28	\$51	\$38
Per Capita Expenditures:	\$28	\$48	\$36
Revenues over (under) Expenditures:	\$1,531	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	-0.71%	126.73%	88.77%
Ending Fund Balance for FY 09:	-\$2,729	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$	\$60	\$33

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	-\$18,155	\$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:	\$232,061	\$166,539	\$
Per Capita Debt:	\$17	\$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:** Stickney-Forest View Public Library District  
**Unit Code:** 016/090/10    **County:** COOK  
**Fiscal Year End:** 6/30/2009  
**Accounting Method:** Modified Accrual  
**Appropriation or Budget:** \$1,697,325  
**Equalized Assessed Valuation:** \$302,619,057  
**Population:** 6,926  
**Employees:**  
     **Full Time:** 7  
     **Part Time:** 9  
     **Salaries Paid:** \$399,618

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$617,517	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$89	\$80	\$53
Revenue Collected During FY 09:	\$890,670	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$751,262	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$129	\$111	\$83
Per Capita Expenditures:	\$108	\$119	\$75
Revenues over (under) Expenditures:	\$139,408	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	66.16%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$497,028	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$72	\$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:	\$440,785	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$607,604	\$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:	\$1,084,149	\$3,263,176	\$710,413
Per Capita Debt:	\$157	\$101	\$20
General Obligation Debt over EAV:	0.35%	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:** Sugar Grove Public Library District

**Unit Code:** 045/040/10      **County:** KANE

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,149,319

**Equalized Assessed Valuation:** \$539,723,379

**Population:** 15,476

**Employees:**

**Full Time:** 1

**Part Time:** 14

**Salaries Paid:** \$262,975

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$368,550	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$24	\$55	\$30
Revenue Collected During FY 09:	\$506,085	\$233,714	\$152,385
Expenditures During FY 09:	\$644,544	\$228,786	\$147,088
Per Capita Revenue:	\$33	\$51	\$38
Per Capita Expenditures:	\$42	\$48	\$36
Revenues over (under) Expenditures:	-\$138,459	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	103.00%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$663,897	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$43	\$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:	\$240,430	\$65,369	\$
Total Unrestricted Net Assets:	\$566,370	\$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:	\$7,574,928	\$166,539	\$
Per Capita Debt:	\$489	\$20	\$
General Obligation Debt over EAV:	1.39%	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:	\$5,200,000	\$166,539	\$
Per Capita Debt:	\$509	\$20	\$
General Obligation Debt over EAV:	2.61%	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: **Talcott Free Public Library District**

Unit Code: **101/030/10** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$453,600**

Equalized Assessed Valuation: **\$209,392,966**

Population: **13,534**

Employees:

Full Time: **5**

Part Time: **9**

Salaries Paid: **\$198,732**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,678,515	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$124	\$55	\$30
Revenue Collected During FY 09:	\$433,786	\$233,714	\$152,385
Expenditures During FY 09:	\$453,079	\$228,786	\$147,088
Per Capita Revenue:	\$32	\$51	\$38
Per Capita Expenditures:	\$33	\$48	\$36
Revenues over (under) Expenditures:	-\$19,293	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	366.21%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$1,659,222	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$123	\$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:	\$501,271	\$65,369	\$
Total Unrestricted Net Assets:	\$711,707	\$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: **Three Rivers Public Library District**

Unit Code: **099/060/10** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,500,395**

Equalized Assessed Valuation: **\$1,217,206,845**

Population: **17,189**

Employees:

Full Time: **9**

Part Time: **9**

Salaries Paid: **\$483,720**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,752,175	\$1,950,127	\$1,337,883
Per Capita Beginning Fund Balance:	\$102	\$80	\$53
Revenue Collected During FY 09:	\$959,568	\$2,844,754	\$2,160,040
Expenditures During FY 09:	\$1,167,803	\$2,759,516	\$1,956,464
Per Capita Revenue:	\$56	\$111	\$83
Per Capita Expenditures:	\$68	\$119	\$75
Revenues over (under) Expenditures:	-\$208,235	\$85,238	\$119,199
Ratio of Fund Balance to Expenditures:	132.21%	79.94%	67.90%
Ending Fund Balance for FY 09:	\$1,543,940	\$2,023,989	\$1,473,394
Per Capita Ending Fund Balance:	\$90	\$76	\$53

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,008,889	\$773,266	\$233,401
Total Unrestricted Net Assets:	\$485,690	\$2,562,128	\$1,491,368



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Tolono Public Library District

Unit Code: 010/010/10 County: CHAMPAIGN

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$316,756

Equalized Assessed Valuation: \$209,892,962

Population: 10,639

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$162,984

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$366,835	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$34	\$55	\$30
Revenue Collected During FY 09:	\$260,248	\$233,714	\$152,385
Expenditures During FY 09:	\$323,928	\$228,786	\$147,088
Per Capita Revenue:	\$24	\$51	\$38
Per Capita Expenditures:	\$30	\$48	\$36
Revenues over (under) Expenditures:	-\$63,680	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	93.59%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$303,155	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$28	\$60	\$33

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,443	\$65,369	\$
Total Unrestricted Net Assets:	\$298,712	\$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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$38,948	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$29	\$55	\$30
Revenue Collected During FY 09:	\$28,866	\$233,714	\$152,385
Expenditures During FY 09:	\$20,800	\$228,786	\$147,088
Per Capita Revenue:	\$22	\$51	\$38
Per Capita Expenditures:	\$16	\$48	\$36
Revenues over (under) Expenditures:	\$8,066	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	230.97%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$48,042	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$36	\$60	\$33
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,785	\$
Total Unreserved Funds:	\$	\$41,971	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Toulon Public Library District**

Unit Code: **087/050/10** County: **STARK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$363,420**

Equalized Assessed Valuation: **\$39,371,212**

Population: **2,886**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$69,765**

#### Blended Component Units

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#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$545,875	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$189	\$55	\$30
Revenue Collected During FY 09:	\$179,667	\$233,714	\$152,385
Expenditures During FY 09:	\$139,895	\$228,786	\$147,088
Per Capita Revenue:	\$62	\$51	\$38
Per Capita Expenditures:	\$48	\$48	\$36
Revenues over (under) Expenditures:	\$39,772	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	418.63%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$585,647	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$203	\$60	\$33
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$489,576	\$10,785	\$
Total Unreserved Funds:	\$96,071	\$41,971	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Towanda Public Library District**

Unit Code: **064/020/10** County: **MCLEAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$188,190**

Equalized Assessed Valuation: **\$50,322,815**

Population: **1,989**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$63,985**

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$87,628	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$44	\$55	\$30
Revenue Collected During FY 09:	\$149,360	\$233,714	\$152,385
Expenditures During FY 09:	\$130,629	\$228,786	\$147,088
Per Capita Revenue:	\$75	\$51	\$38
Per Capita Expenditures:	\$66	\$48	\$36
Revenues over (under) Expenditures:	\$18,731	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	81.42%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$106,359	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$53	\$60	\$33
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$30,975	\$10,785	\$
Total Unreserved Funds:	\$75,384	\$41,971	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$	\$167,840	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,350,975	\$3,263,176	\$710,413
Per Capita Debt:	\$230	\$101	\$20
General Obligation Debt over EAV:	0.48%	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: **Tri-Quincy Area Public Library District**

Unit Code: **001/040/10** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$318,630**

Equalized Assessed Valuation: **\$205,387,425**

Population: **12,756**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$101,804	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$8	\$55	\$30
Revenue Collected During FY 09:	\$320,051	\$233,714	\$152,385
Expenditures During FY 09:	\$332,100	\$228,786	\$147,088
Per Capita Revenue:	\$25	\$51	\$38
Per Capita Expenditures:	\$26	\$48	\$36
Revenues over (under) Expenditures:	-\$12,049	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	27.03%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$89,755	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$7	\$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:	\$51,307	\$65,369	\$
Total Unrestricted Net Assets:	\$38,448	\$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: **Tri-Township Public Library District**

Unit Code: **057/020/10** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$537,200**

Equalized Assessed Valuation: **\$260,258,914**

Population: **11,464**

Employees:

    Full Time: **5**

    Part Time: **6**

    Salaries Paid: **\$182,933**

#### 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:	\$201,535	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$18	\$55	\$30
Revenue Collected During FY 09:	\$497,407	\$233,714	\$152,385
Expenditures During FY 09:	\$416,153	\$228,786	\$147,088
Per Capita Revenue:	\$43	\$51	\$38
Per Capita Expenditures:	\$36	\$48	\$36
Revenues over (under) Expenditures:	\$81,254	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	68.35%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$284,436	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$25	\$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:	\$165,247	\$65,369	\$
Total Unrestricted Net Assets:	\$119,189	\$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: **Twin Rivers Public Library District**

Unit Code: **037/020/10** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$351,078**

Equalized Assessed Valuation: **\$84,744,366**

Population: **6,699**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$91,578**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$128,205	\$245,183	\$120,184
Per Capita Beginning Fund Balance:	\$19	\$55	\$30
Revenue Collected During FY 09:	\$208,771	\$233,714	\$152,385
Expenditures During FY 09:	\$196,314	\$228,786	\$147,088
Per Capita Revenue:	\$31	\$51	\$38
Per Capita Expenditures:	\$29	\$48	\$36
Revenues over (under) Expenditures:	\$12,457	\$4,928	\$2,537
Ratio of Fund Balance to Expenditures:	71.65%	126.73%	88.77%
Ending Fund Balance for FY 09:	\$140,662	\$257,351	\$129,334
Per Capita Ending Fund Balance:	\$21	\$60	\$33

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$65,369	\$
Total Unrestricted Net Assets:	\$140,661	\$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:	\$170,000	\$166,539	\$
Per Capita Debt:	\$26	\$20	\$
General Obligation Debt over EAV:	0.16%	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:	\$	\$	\$