



**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: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$200,749**

Equalized Assessed Valuation: **\$79,496,779**

Population: **3,008**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$73,099**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$463.595</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$154</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$175.834</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$151.601</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$58</b>	\$55	\$38
Per Capita Expenditures:	<b>\$50</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$24.233</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>321.78%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$487.828</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$162</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$360.427</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Mahomet Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,903,500**

Equalized Assessed Valuation: **\$223,625,854**

Population: **12,623**

Employees:

    Full Time: **1**

    Part Time: **14**

    Salaries Paid: **\$263,903**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,240,359</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$98</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$567,023</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$559,057</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$45</b>	\$55	\$38
Per Capita Expenditures:	<b>\$44</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$7,966</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>209.71%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$1,172,386</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$93</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$352,746</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$1,316,935</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,278,774</b>	\$158,337	\$
Per Capita Debt:	<b>\$260</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:	Manhattan Public Library District		
Unit Code:	099/027/10	County:	WILL
Fiscal Year End:	6/30/2011		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,727,530		
Equalized Assessed Valuation:	\$402,751,877		
Population:	13,166		
Employees:			
Full Time:	6		
Part Time:	18		
Salaries Paid:	\$438,268		

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$372.898	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$28	\$65	\$31
Revenue Collected During FY 11:	\$696.482	\$232,715	\$156,116
Expenditures During FY 11:	\$678.534	\$231,469	\$143,204
Per Capita Revenue:	\$53	\$55	\$38
Per Capita Expenditures:	\$52	\$75	\$35
Revenues over (under) Expenditures:	\$17.948	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	57.60%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$390.846	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$30	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96.040	\$67,763	\$
Total Unrestricted Net Assets:	\$294.806	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Manteno Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$550,000**

Equalized Assessed Valuation: **\$278,065,373**

Population: **12,432**

Employees:

    Full Time: **2**

    Part Time: **15**

    Salaries Paid: **\$182,740**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$105.891</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$479.357</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$455.478</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$39</b>	\$55	\$38
Per Capita Expenditures:	<b>\$37</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$23.879</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>28.49%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$129.770</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$10</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$129.770</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$806.130</b>	\$158,337	\$
Per Capita Debt:	<b>\$65</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Maquon Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,000**

Equalized Assessed Valuation: **\$14,959,050**

Population: **1,120**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$11,536**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$55,272</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$49</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$76,286</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$44,607</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$68</b>	\$55	\$38
Per Capita Expenditures:	<b>\$40</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$31,679</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>194.93%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$86,951</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$78</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$398,649</b>	\$158,337	\$
Per Capita Debt:	<b>\$29</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Maroa Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,393**

Equalized Assessed Valuation: **\$5,991,453**

Population: **2,902**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$58,774**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$261.029</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$113.166</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$134.733</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$39</b>	\$55	\$38
Per Capita Expenditures:	<b>\$46</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>-\$21.567</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>177.73%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$239.462</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$83</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$239.462</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Marrowbone Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$163,554**

Equalized Assessed Valuation: **\$27,494,366**

Population: **2,261**

Employees:

    Full Time: **3**

    Part Time: **1**

    Salaries Paid: **\$60,784**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$85,489</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$142,480</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$133,612</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$63</b>	\$55	\$38
Per Capita Expenditures:	<b>\$59</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$8,868</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>70.62%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$94,357</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$42</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$94,357</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **012/050/10** County: **CLARK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$111,400**

Equalized Assessed Valuation: **\$54,632,150**

Population: **4,649**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$5.184</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$81.460</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$82.587</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$18</b>	\$55	\$38
Per Capita Expenditures:	<b>\$18</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>-\$1.127</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>4.91%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$4.058</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$1</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Maryville Community Public Library District	
<b>Unit Code:</b>	057/035/10	<b>County:</b> MADISON
<b>Fiscal Year End:</b>	6/30/2011	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$7,943,360	
<b>Equalized Assessed Valuation:</b>	\$237,627,055	
<b>Population:</b>	6,950	
<b>Employees:</b>		
	<b>Full Time:</b>	4
	<b>Part Time:</b>	5
	<b>Salaries Paid:</b>	\$162,622

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$414,795	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$60	\$65	\$31
Revenue Collected During FY 11:	\$399,376	\$232,715	\$156,116
Expenditures During FY 11:	\$276,445	\$231,469	\$143,204
Per Capita Revenue:	\$57	\$55	\$38
Per Capita Expenditures:	\$40	\$75	\$35
Revenues over (under) Expenditures:	\$122,931	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	194.51%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$537,726	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$77	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,322	\$67,763	\$
Total Unrestricted Net Assets:	\$536,404	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$211,699**

Equalized Assessed Valuation: **\$41,643,993**

Population: **3,203**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$71,633**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$30.820</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$211.699</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$210.814</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$66</b>	\$55	\$38
Per Capita Expenditures:	<b>\$66</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$885</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>15.04%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$31.705</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$10</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$18.615</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$1</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$874,116</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>-\$36</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$1,662,901</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$1,424,464</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$69</b>	\$121	\$85
Per Capita Expenditures:	<b>\$59</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>\$238,437</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>-44.63%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>-\$635,680</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>-\$26</b>	\$102	\$69

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:	\$	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$372,277</b>	\$2,464,345	\$1,558,795



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1.340.008</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$56</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.26%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,500,000</b>	\$158,337	\$
Per Capita Debt:	<b>\$6,579</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **063/029/10** County: **MCHENRY**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,646,000**

Equalized Assessed Valuation: **\$1,253,041,155**

Population: **35,293**

Employees:

    Full Time: **23**

    Part Time: **30**

    Salaries Paid: **\$1,376,331**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,848,042</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$3,104,737</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$2,730,866</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$88</b>	\$121	\$85
Per Capita Expenditures:	<b>\$77</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>\$373,871</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>81.36%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>\$2,221,913</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>\$63</b>	\$102	\$69

**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:	<b>\$641,502</b>	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$1,768,514</b>	\$2,464,345	\$1,558,795



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$490.250</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$14</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.00%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **M-C River Valley Public Library District**

Unit Code: **069/010/10** County: **MORGAN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$100,000**

Equalized Assessed Valuation: **\$20,656,859**

Population: **1,974**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$29,616**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$56.600</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$80.137</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$69.936</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$41</b>	\$55	\$38
Per Capita Expenditures:	<b>\$35</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$10.201</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>95.52%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$66.801</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$34</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$53.408</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$13.393</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Mercer Carnegie Public Library District	
<b>Unit Code:</b>	066/010/10	<b>County:</b> MERCER
<b>Fiscal Year End:</b>	6/30/2011	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$159,000	
<b>Equalized Assessed Valuation:</b>	\$58,398,434	
<b>Population:</b>	4,826	
<b>Employees:</b>		
<b>Full Time:</b>	1	
<b>Part Time:</b>	6	
<b>Salaries Paid:</b>	\$76,195	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$415,200	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$86	\$65	\$31
Revenue Collected During FY 11:	\$183,140	\$232,715	\$156,116
Expenditures During FY 11:	\$136,468	\$231,469	\$143,204
Per Capita Revenue:	\$38	\$55	\$38
Per Capita Expenditures:	\$28	\$75	\$35
Revenues over (under) Expenditures:	\$46,672	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	338.45%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$461,872	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$96	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	\$430,277	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Milan-Blackhawk Public Library District**

Unit Code: **081/008/10** County: **ROCK ISLAN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$204,988**

Equalized Assessed Valuation: **\$173,181,622**

Population: **9,106**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$22.799</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$205.158</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$194.739</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$23</b>	\$55	\$38
Per Capita Expenditures:	<b>\$21</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$10.419</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>17.06%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$33.218</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$4</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Milford Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,360**

Equalized Assessed Valuation: **\$35,271,830**

Population: **2,549**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$34,265**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$42,088</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$69,325</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$58,804</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$27</b>	\$55	\$38
Per Capita Expenditures:	<b>\$23</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$10,521</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>89.47%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$52,609</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$21</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	\$	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 057/004/10 County: MADISON

Fiscal Year End: 6/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,589,919

Equalized Assessed Valuation: \$482,050,496

Population: 32,545

Employees:

    Full Time: 9

    Part Time: 15

    Salaries Paid: \$475,522

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$532.077	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	\$16	\$85	\$61
Revenue Collected During FY 11:	\$1.212.734	\$2,948,082	\$2,155,332
Expenditures During FY 11:	\$1.052.175	\$2,676,863	\$1,954,999
Per Capita Revenue:	\$37	\$121	\$85
Per Capita Expenditures:	\$32	\$103	\$74
Revenues over (under) Expenditures:	\$160.559	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	65.83%	113.08%	81.47%
Ending Fund Balance for FY 11:	\$692.636	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	\$21	\$102	\$69

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:	\$	\$812,753	\$344,724
Total Unrestricted Net Assets:	\$664.732	\$2,464,345	\$1,558,795



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$2,959,428	\$483,899
Per Capita Debt:	\$	\$85	\$12
General Obligation Debt over EAV:	0.00%	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Mokena Public Library District**

Unit Code: 099/030/10 County: WILL

Fiscal Year End: 6/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,712,000

Equalized Assessed Valuation: \$814,387,289

Population: 18,740

Employees:

    Full Time: 14

    Part Time: 34

    Salaries Paid: \$1,029,181

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,230,443</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$2,222,813</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$2,370,377</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$119</b>	\$121	\$85
Per Capita Expenditures:	<b>\$126</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>-\$147,564</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>87.87%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>\$2,082,879</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>\$111</b>	\$102	\$69

**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:	<b>\$237,699</b>	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$2,359,908</b>	\$2,464,345	\$1,558,795



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1.105.000</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$59</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.14%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 081/015/10 County: ROCK ISLAN

Fiscal Year End: 6/30/2011

Accounting Method: Cash

Appropriation or Budget: \$18,950

Equalized Assessed Valuation: \$9,147,476

Population: 711

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$6,826

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2.333	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$3	\$65	\$31
Revenue Collected During FY 11:	\$19.540	\$232,715	\$156,116
Expenditures During FY 11:	\$17.825	\$231,469	\$143,204
Per Capita Revenue:	\$27	\$55	\$38
Per Capita Expenditures:	\$25	\$75	\$35
Revenues over (under) Expenditures:	\$1.715	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	22.71%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$4.048	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$6	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	\$	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **032/020/10** County: **GRUNDY**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$991,500**

Equalized Assessed Valuation: **\$461,348,119**

Population: **18,501**

Employees:

    Full Time: **5**

    Part Time: **13**

    Salaries Paid: **\$333,444**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$249,846</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$827,082</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$761,951</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$45</b>	\$55	\$38
Per Capita Expenditures:	<b>\$41</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$65,131</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>38.71%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$294,977</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$16</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$84,151</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$269,414</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Morton Public Library District**

Unit Code: **090/035/10** County: **TAZEWELL**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,398,100**

Equalized Assessed Valuation: **\$427,502,092**

Population: **16,670**

Employees:

    Full Time: **6**

    Part Time: **26**

    Salaries Paid: **\$382,842**

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1.185.681</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>\$71</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$850.111</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$802.509</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$51</b>	\$121	\$85
Per Capita Expenditures:	<b>\$48</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>\$47.602</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>153.68%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>\$1.233.283</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>\$74</b>	\$102	\$69

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$258.817</b>	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$1.332.550</b>	\$2,464,345	\$1,558,795



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$2,959,428	\$483,899
Per Capita Debt:	\$	\$85	\$12
General Obligation Debt over EAV:	0.00%	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Moyer Public Library District**

Unit Code: **027/020/10** County: **Ford**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$254,400**

Equalized Assessed Valuation: **\$93,990,139**

Population: **5,650**

Employees:

    Full Time: **1**

    Part Time: **13**

    Salaries Paid: **\$79,849**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,012,775</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$498,281</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$185,734</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$88</b>	\$55	\$38
Per Capita Expenditures:	<b>\$33</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$312,547</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>713.56%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$1,325,322</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$235</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$93,310</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$222,845</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 064/060/10 County: MCLEAN

Fiscal Year End: 6/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$90,110

Equalized Assessed Valuation: \$35,482,000

Population: 1,465

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$30,201

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$49,847	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$34	\$65	\$31
Revenue Collected During FY 11:	\$78,274	\$232,715	\$156,116
Expenditures During FY 11:	\$89,938	\$231,469	\$143,204
Per Capita Revenue:	\$53	\$55	\$38
Per Capita Expenditures:	\$61	\$75	\$35
Revenues over (under) Expenditures:	-\$11,664	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	42.45%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$38,183	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$26	\$74	\$34

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,621	\$11,596	\$
Total Unreserved Funds:	\$5,562	\$43,381	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	\$	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$12.993</b>	\$158,337	\$
Per Capita Debt:	<b>\$9</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **055/050/10** County: **MACON**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$233,026,629**

Population: **11,722**

Employees:

    Full Time: **5**

    Part Time: **6**

    Salaries Paid: **\$195,589**

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$100.616</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$580.158</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$401.949</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$49</b>	\$55	\$38
Per Capita Expenditures:	<b>\$34</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$178.209</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>69.37%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$278.824</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$24</b>	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$492.841</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>-\$214.017</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **016/077/10** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$399,257**

Equalized Assessed Valuation: **\$106,982,706**

Population: **10,400**

Employees:

    Full Time: **3**

    Part Time: **4**

    Salaries Paid: **\$98,958**

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$17.640</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>-\$2</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$302.351</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$292.045</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$29</b>	\$55	\$38
Per Capita Expenditures:	<b>\$28</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$10.306</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>-2.51%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>-\$7.334</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>-\$1</b>	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$673.720</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$891.172</b>	\$158,337	\$
Per Capita Debt:	<b>\$86</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Neoga Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$255,122**

Equalized Assessed Valuation: **\$38,703,307**

Population: **3,210**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$32,416**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$179.092</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$81.189</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$72.597</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$25</b>	\$55	\$38
Per Capita Expenditures:	<b>\$23</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$8.592</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>258.53%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$187.684</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$58</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$19.480</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$166.718</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$526.429</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$263</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$130.494</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$88.353</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$65</b>	\$55	\$38
Per Capita Expenditures:	<b>\$44</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$42.141</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>643.52%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$568.570</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$284</b>	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$568.570</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$432.604</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$1.624.537</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$1.537.500</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$44</b>	\$121	\$85
Per Capita Expenditures:	<b>\$42</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>\$87.037</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>64.84%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>\$996.882</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>\$27</b>	\$102	\$69

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1.137.192</b>	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$996.708</b>	\$2,464,345	\$1,558,795



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$7.595.000</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$206</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.58%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,620**

Equalized Assessed Valuation: **\$16,244,184**

Population: **1,219**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$22,146**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$20.584</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$35.970</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$39.620</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$30</b>	\$55	\$38
Per Capita Expenditures:	<b>\$33</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>-\$3.650</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>42.74%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$16.934</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$14</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2011

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Newman Regional Public Library District**

Unit Code: 021/025/10 County: DOUGLAS

Fiscal Year End: 6/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$45,955

Equalized Assessed Valuation: \$19,261,044

Population: 1,371

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 2

    Salaries Paid: \$20,490

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$21,989</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$86,122</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$62,283</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$63</b>	\$55	\$38
Per Capita Expenditures:	<b>\$45</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>\$23,839</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>79.54%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$49,537</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$36</b>	\$74	\$34

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,061</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$13,884</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:	Newton Public Library District		
Unit Code:	040/010/10	County:	JASPER
Fiscal Year End:	6/30/2011		
Accounting Method:	Cash		
Appropriation or Budget:	\$479,000		
Equalized Assessed Valuation:	\$174,064,161		
Population:	2,849		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$68,696		

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$760,060	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$267	\$65	\$31
Revenue Collected During FY 11:	\$292,787	\$232,715	\$156,116
Expenditures During FY 11:	\$372,095	\$231,469	\$143,204
Per Capita Revenue:	\$103	\$55	\$38
Per Capita Expenditures:	\$131	\$75	\$35
Revenues over (under) Expenditures:	-\$79,308	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	182.95%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$680,752	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$239	\$74	\$34

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$680,752	\$43,381	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$67,763	\$
Total Unrestricted Net Assets:	\$	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Niles Public Library District**

Unit Code: **016/060/10** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,964,000**

Equalized Assessed Valuation: **\$1,968,199,759**

Population: **58,218**

Employees:

    Full Time: **48**

    Part Time: **56**

    Salaries Paid: **\$3,016,059**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$5.145.908</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$6.790.151</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$5.271.686</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$117</b>	\$121	\$85
Per Capita Expenditures:	<b>\$91</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>\$1.518.465</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>126.42%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>\$6.664.373</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>\$114</b>	\$102	\$69

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2.720.415</b>	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$12.652.207</b>	\$2,464,345	\$1,558,795



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,413,894</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$59</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.17%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1.630.000</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$244</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.50%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2.030.000</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$29</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.15%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Northlake Public Library District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,304,892**

Equalized Assessed Valuation: **\$602,754,145**

Population: **26,658**

Employees:

    Full Time: **14**

    Part Time: **21**

    Salaries Paid: **\$972,733**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,211,968</b>	\$2,403,076	\$1,574,135
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$85	\$61
Revenue Collected During FY 11:	<b>\$1,504,049</b>	\$2,948,082	\$2,155,332
Expenditures During FY 11:	<b>\$1,773,749</b>	\$2,676,863	\$1,954,999
Per Capita Revenue:	<b>\$56</b>	\$121	\$85
Per Capita Expenditures:	<b>\$67</b>	\$103	\$74
Revenues over (under) Expenditures:	<b>-\$269,700</b>	\$271,219	\$205,077
Ratio of Fund Balance to Expenditures:	<b>53.12%</b>	113.08%	81.47%
Ending Fund Balance for FY 11:	<b>\$942,268</b>	\$2,668,101	\$1,579,731
Per Capita Ending Fund Balance:	<b>\$35</b>	\$102	\$69

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$623,907</b>	\$812,753	\$344,724
Total Unrestricted Net Assets:	<b>\$837,371</b>	\$2,464,345	\$1,558,795



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$7,600,000</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$285</b>	\$85	\$12
General Obligation Debt over EAV:	<b>1.26%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oakwood Public Library District**

Unit Code: 092/009/10 County: VERMILION

Fiscal Year End: 6/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$200,224

Equalized Assessed Valuation: \$74,927,534

Population: 7,167

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$69,941

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$197.820	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	\$28	\$65	\$31
Revenue Collected During FY 11:	\$197.581	\$232,715	\$156,116
Expenditures During FY 11:	\$191.554	\$231,469	\$143,204
Per Capita Revenue:	\$28	\$55	\$38
Per Capita Expenditures:	\$27	\$75	\$35
Revenues over (under) Expenditures:	\$6.027	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	106.42%	246.75%	91.81%
Ending Fund Balance for FY 11:	\$203.847	\$262,915	\$135,005
Per Capita Ending Fund Balance:	\$28	\$74	\$34

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,596	\$
Total Unreserved Funds:	\$	\$43,381	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11.078	\$67,763	\$
Total Unrestricted Net Assets:	\$60.817	\$153,021	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$11.792</b>	\$158,337	\$
Per Capita Debt:	<b>\$5</b>	\$45	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.00%	0.00%
Ending Retained Earnings for FY 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ohio Public Library District**

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

Fiscal Year End: **7/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,714**

Equalized Assessed Valuation: **\$28,467,535**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$11,766**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4.433</b>	\$250,756	\$129,342
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$65	\$31
Revenue Collected During FY 11:	<b>\$25.278</b>	\$232,715	\$156,116
Expenditures During FY 11:	<b>\$27.916</b>	\$231,469	\$143,204
Per Capita Revenue:	<b>\$25</b>	\$55	\$38
Per Capita Expenditures:	<b>\$28</b>	\$75	\$35
Revenues over (under) Expenditures:	<b>-\$2.638</b>	\$1,246	\$7,224
Ratio of Fund Balance to Expenditures:	<b>114.70%</b>	246.75%	91.81%
Ending Fund Balance for FY 11:	<b>\$32.020</b>	\$262,915	\$135,005
Per Capita Ending Fund Balance:	<b>\$32</b>	\$74	\$34

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$11,596	\$
Total Unreserved Funds:	<b>\$</b>	\$43,381	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$67,763	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$153,021	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$158,337	\$
Per Capita Debt:	\$	\$45	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$	\$
Expenditures During FY 11:	\$	\$	\$
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 11:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$8,524,806</b>	\$2,959,428	\$483,899
Per Capita Debt:	<b>\$140</b>	\$85	\$12
General Obligation Debt over EAV:	<b>0.48%</b>	5.52%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$273	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$77	\$
Expenditures During FY 11:	\$	\$81	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$4	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	3.72%	0.00%
Ending Retained Earnings for FY 11:	\$	\$269	\$
Per Capita Ending Retained Earnings:	\$	\$	\$