**VILLAGE PRESIDENT**
Ray Danford

**VILLAGE CLERK**
Jerry Menard

**VILLAGE TRUSTEES**
Corby Valentine
Steve Smith
Tony Miller
Rita Baker
Seth Speiser
Charlie Mattern

# VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
14 SOUTHGATE CENTER, FREEBURG, IL 62243
PHONE: (618) 539-5545 • FAX: (618) 539-5590
Web Site: www.freeburg.com

**VILLAGE ADMINISTRATOR**
Dennis Herzing

**VILLAGE TREASURER**
Bryan A. Vogel

**PUBLIC WORKS DIRECTOR**
Ronald Dintelmann

**POLICE CHIEF**
Melvin E. Woodruff, Jr.

**VILLAGE ATTORNEY**
Stephen R. Wigginton

November 30, 2009

## NOTICE

## MEETING OF FINANCE COMMITTEE
## (Finance/Industrial Park/Economic Development/Budget)
## (Smith/Speiser/Valentine)

## VILLAGE OF FREEBURG

A Finance Committee Meeting of the Village of Freeburg will be held at the Municipal Center, Executive Board Room, **Wednesday, December 2, 2009, at 5:30 p.m.**

## FINANCE COMMITTEE MEETING AGENDA

I. Items To Be Reviewed

A. Review of Board List and Warrant List
B. Review of Investments
C. Income Statement
D. Treasurer's Report
E. Old Business
   1. Approval of October 27, 2009 minutes
   2. Attorney's invoices
   3. Sales tax - TIF
   4. Health insurance renewal
   5. 3-to 5-year plan
   6. IRS visit
   7. IMLRMA Loss Run Reports
F. New Business
   1. Employee bonus
   2. FY09 Audit
   3. Tax Levy

G. Public Participation

H. Adjourn

At said Finance Meeting, the Village Trustees may vote on whether or not to hold an Executive Session to discuss potential litigation [5 ILCS, 120/2 - (c)(11)]; the selection of a person to fill a public office [5 ILCS, 120/2 – (c) (3)]; personnel [5 ILCS, 120/2 – (c) (1) a.]; or real estate transactions [5 ILCS, 120/2-(c)(5)].



FPP 13

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## Finance Committee Meeting
## (Finance/Industrial Park/Economic Development/Budget)
## Smith/Valentine/Speiser
## Wednesday, December 2, 2009 at 5:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 5:30 p.m. on Wednesday, December 2, 2009. Those in attendance were Chairperson Steve Smith, Trustee Corby Valentine, Trustee Seth Speiser, Village Clerk Jerry Menard, Treasurer Bryan Vogel, Village Administrator Dennis Herzing and Finance Clerk Debbie Pierce.

A. **REVIEW OF BOARD AND WARRANT LIST:** The Board Lists and Warrant List were reviewed by the committee. Seth asked about State Street Auto Detailing and Debbie advised that is a utility refund. Seth asked about Jerry's Truck and Debbie advised that was repair to a police car and that we were reimbursed by the insurance company. Steve questioned Phil's travel expense and Debbie advised it was for mileage. Dennis said we decided not to spend the money to repair the old police car. Corby asked about the payouts to the residents in town and Dennis advised those were tax abatements that were provided for in the annexation agreements. Corby again said he does not agree with approving $12,000 in expenses when we've already spent $900,000 and Steve agreed. Debbie said she is going to try to work on the bills. Corby said maybe we need to change the meeting date. Dennis said we've had this discussion before and commented that if these items are in the budget and we have approved the budget, essentially the bills have already been approved.

*Trustee Seth Speiser motioned to recommend to the full Board approval of the Warrant List in the amount of $12,414.25 and Trustee Corby Valentine seconded the motion.* All voting aye, the motion carried.

B. **REVIEW OF INVESTMENTS:** Bryan said we have quite a few cd's coming due in March at about $597,000 that are at 4.8% and the current rate is 3.5% which is a 27% reduction in interest earnings. We have a couple more later on in 2010 that will be coming due. Bryan doesn't see any change in the interest rates in the foreseeable future.

C. **INCOME STATEMENT:** Corby questioned the electric department revenues and asked if it was because of the billing and paying the bond and Dennis said yes.

D. **TREASURER'S REPORT:** None.



VILLAGE BOARD OF TRUSTEES MEETINGS ARE HELD ON THE FIRST AND THIRD MONDAY OF EVERY MONTH

E. OLD BUSINESS:

1. Approval of October 27, 2009 minutes: Corby asked about the police department overtime and Dennis advised he and Mel have had quite a bit of discussion on it. Mel has also talked to the Police/Personnel Committee about it and proposed to that committee that the third car in the evening be eliminated. Dennis advised the committee the third car was instituted when we were having a lot of problems at the park. Dennis also said part of the problem was in the past, they had cut Mel's regular salary but did not increase the overtime budget so he was always going over on the overtime budget number. Dennis said Mel is making a number of changes to try to address the issue. Steve said we are also going to look at some other issues like the school paying $25 per officer to work a game. Homecoming is another area we may need to have other organizations help out. *Trustee Corby Valentine motioned to approve the October 27, 2009 minutes and Trustee Seth Speiser seconded the motion.* All voting aye, the motion carried.

2. Attorney Invoices: Julie will get copies in the mailboxes.

3. Sales tax - TIF: Dennis said the state should give us a report on the sale tax funds since we mailed the authorizations from the businesses at the Market Place to them. Now, we should get that information on a quarterly basis.

4. Health insurance renewal: Dennis provided the spreadsheet Bill Schmaltz put together. Number 1 is our current plan which is increasing from $17,000 to $21,000. There is another option available at BCBS which would get the premium down but it has a higher deductible and our overall exposure would be higher. Bill has found a plan with GHP, see number 3, at about the same premium we have now. GHP is quoting $13,837 now but Bill estimates once they receive the employee information, it will increase to $17,989. The reimbursibles will decrease with GHP because the deductible is $2,000 and our current deductible is $2,500. If we do nothing, our maximum exposure is $387,506, if we go to the higher deductible with BCBS, the total exposure increases to $402,868 or if we switch to GHP, our total exposure is $323,872. Bill's recommendation is to look at GHP. Dennis explained the Einstein group has upgraded their system so that when all the employees are loaded into the system, he only has to input changes, it will be stored there. Next year, if we want to switch, the applications can be sent electronically to as many companies as we want. The committee is in agreement to have Bill come out and quote the GHP plan.

5. 3-to5- year plan: Steve said a couple of items needed to be updated. Dennis will get it done and to Steve.

6. IRS Visit: Bryan said he thinks everything is okay. There were a couple of issues with some a couple of W-2s and we may need to have them reissued. That was the only

issue. Bryan said the questions were very general, he was satisfied with what he saw and Debbie had things in order.

7. IMLRMA Loss Run Reports: Julie provided a copy per the committee's request from last month. Corby asked about the safety meetings that Ron has. Dennis said he has talked to IMLRMA and they will be coming here to conduct a safety audit as well as conduct some of the monthly safety meetings. Corby said he has safety managers that would be happy to have a phone discussion and said if we need help with it, he'd be happy to.

Treasurer Vogel's invoice was included in the packet for informational purposes.

F. **NEW BUSINESS:**

1. Employee Bonus: Dennis said it is in the budget. We normally give $75 to full-time employees and $25 to part-time employees. Steve commented by reducing a position, does it send the wrong message if we give the employees bonuses. Ray commented the money is in the budget for this year. Seth said we've always done it in the past and doesn't think we should change it now this close to Christmas. The committee agreed to include Barb in the Christmas bonus.

*Trustee Seth Speiser motioned to pay the employees including Barbara Kaesberg a Christmas Bonus in the amount of $75 for full-time employees and $25 for part-time employees and Trustee Corby Valentine seconded the motion.* All voting aye, the motion carried.

2. FY09 Audit: Dennis advised he and Bryan have read the audit. Ray commented he did not see any problems with the audit. Corby asked if we could utilize the auditors for their recommendations on what to do with next year's tax levy. Dennis stated the tax levy is based off this year's appropriation and will get the money next year. Corby said let's take the figures from this year's audit and ask the auditors what we need to do for next year to be where we need to be. Steve questioned the revenue comparison on page 6 and asked what the replacement tax was. Bryan said he is not exactly sure but typically has to do with partnerships, s-corps and c corps and is an additional tax they have to pay. Steve also questioned the charges for services in the amount of $245,813 and Dennis said he thinks that may be any services we would charge for other than utilities. Dennis said all of the utilities are referred to as enterprise funds in the audit and governmental activities are the general fund. Dennis will try to get the final copy before the second board meeting in December.

3. Tax Levy: Dennis said it was put together the same as in years past, 4.9% increase on the dollar amounts taken from the appropriation ordinance. He said it will probably reduce our tax rate because he believes the assessed valuations will go up more than 4.9%. if we wanted to go with a higher percentage, we would have to hold a public hearing. Dennis said the theory is to try and keep the real estate taxes as low as

possible and Corby asked if that is what we want to do. Mayor Danford said he thinks raising taxes should be the last thing we want to do. We have made corrections in our water and sewer funds to get them back where they should be. Dennis said our total tax levy is around $200,000 and the rest of our funds come from income and sales tax of which we have no control over. He said Attorney Wigginton has been on him for a long time that a 30¢ levy is crazy, that it should be $1.50. There may be some savings in the police fund. Dennis said it has been discussed in the police committee but Mel brought forth suggestions on reimbursements for school events, homecoming which may result in some expenses in the police department. Ray said otherwise, the 5% increase has been enough to meet our needs and Dennis agreed. Dennis said it isn't only the police department, it is public works as well. They probably spend $5,000 or more on homecoming costs. Corby said we need to fix the problem before we get there so we don't have to raise rates to help fund the streets or police or any service that comes out of the general fund. Dennis said this would be the worst year to correct the problem with the economy the way it is. Corby would like to have a Committee as a Whole to educate us on the tax levy issue to help us understand what it would take. Dennis said the accountant would probably be the best resource to use for this. Ray asked for us to check with our accountant first and said planning is foremost now with incomes decreasing from the state. Dennis said whenever he tries to explain to someone how their taxes would be affected if they annexed into the Village, he says the total tax rate is $7.50 per $100 and the Village's portion is 30¢ added to that. Bryan said he doesn't think it would be out of line for us to double our tax rate. He said we are going to lose interest income. We will see a decrease in income tax from the State. He thinks we should consider an increase for next year.

*Trustee Seth Speiser motioned to recommend to the full Board Ordinance No. 1338 Tax Levy Ordinance for the Village of Freeburg be approved and Trustee Corby Valentine seconded the motion.* All voting aye, the motion carried.

The committee discussed the recycling station and Dennis said we are over budget, most of it due to the weather. The rental for the dumpster is $50 to have it sit there and $150 each time it is hauled away. Right now, we are paying almost $300 per month to the township and they are still going to split the cost with us now. Dennis had brochures and a sign made showing what can be recycled.

G. **PUBLIC PARTICIPATION:** None.

H. **ADJOURN:** *Trustee Corby Valentine motioned to adjourn the meeting at 6:41 p.m. and Trustee Seth Speiser seconded the motion.* All voting aye, the motion carried.

Julie Polson

Transcribed from tape by
Julie Polson, Office Manager

Finance Committee Meeting
Wednesday, December 2, 2009
Review of Board and Warrant Lists

Review of Board List:

| | |
|---|---|
| Board List - MFT: | $ 2, 575.26 |
| Board List - General: | $ 951,884.49 |
| Total Board List: | $ 954,459.75 |

Review of Warrant List:

| | |
|---|---|
| Warrant List – MFT Approve Payment for: | $ 0.00 |
| Warrant List - General Approve Payment for: | $ 12,414.25 |
| | $ 12,414.25 |

| | |
|---|---|
| **GRAND TOTAL:** | **$ 966,874.00** |

SYS DATE 102709

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 126
Tuesday October 27,2009

SYS TIME 10:20

DATE: 10/27/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011221003 | STATE STREET AUTO DETAILING | 40640 | 10/27/09 | 175.01 |

SYS DATE 102709

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 127
Tuesday October 27,2009

SYS TIME 10:25

DATE: 10/27/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011076006 | ANDREW MASSEY | 40641 | 10/27/09 | 1.65 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO / AMOUNT | DIST |
|---|---|---|---|---|
| CITIBANK-NEW CASTLE, DELAWARE | | 11/04/09 | 40643 | 243.50 |
| 11947521 | 52-43-539 | SR OTHER PROF SER | | 243.50 |
| DARMSTATTER, RICHARD | | 11/04/09 | 40644 | 62.59 |
| RDARMSTATTER09 | 51-42-471 | WR UNIFORM RENTAL | | 20.86 |
| | 52-43-471 | SR UNIFORM RENTAL | | 20.86 |
| | 53-40-471 | EL UNIFORM RENTAL | | 20.87 |
| FIA CARD SERVICES | | 11/04/09 | 40645 | 4248.88 |
| 558845500165541 | 01-11-563 | AD TRAINING/COMP | | 500.00 |
| | 53-40-562 | EL TRAVEL EXPENSE | | 442.50 |
| FIACARD091017 | 13-44-575.1 | GA RECYCLING PROP | | 1773.79 |
| | 13-44-575.1 | GA RECYCLING PROP | | 1022.27 |
| | 01-11-651 | AD OFFICE SUPPLIE | | 228.97 |
| | 01-21-651 | PD OFFICE SUPPLIE | | 91.46 |
| | 01-11-922 | AD MISC | | 39.00 |
| FIACARD101709 | 52-43-551 | SR POSTAGE | | 100.90 |
| | 53-40-651 | EL OFFICE SUPPLIE | | 49.99 |
| GRAINGER | | 11/04/09 | 40646 | 67.19 |
| 9097282504 | 53-40-615 | EL SUPPL, INFRAST | | 67.19 |
| ILLINI CONCRETE INC | | 11/04/09 | 40647 | 6162.50 |
| 166265 | 01-41-615 | ST SIDEWALK MATER | | 520.00 |
| 166266 | 13-44-575.1 | GA RECYCLING PROP | | 5122.50 |
| 166267 | 01-41-615 | ST SIDEWALK MATER | | 520.00 |
| L & J MUNICIPAL SUPPLY, INC | | 11/04/09 | 40648 | 177.00 |
| 9905 | 51-42-615 | WR SUPPL, INFRAST | | 177.00 |
| MIDWEST METER, INC. | | 11/04/09 | 40649 | 10124.58 |
| 0011852-IN | 51-42-843 | WR RADIO READ MET | | 5062.29 |
| | 52-43-843 | SR RADIO READ MET | | 5062.29 |
| NUWAY CONCRETE FORMS, INC | | 11/04/09 | 40650 | 895.74 |
| CM-F74263 | 13-44-575.1 | GA RECYCLING PROP | | 60.32- |
| CM-F74285 | 13-44-575.1 | GA RECYCLING PROP | | 28.14- |
| E25344 | 13-44-575.1 | GA RECYCLING PROP | | 791.80 |
| F74264 | 13-44-575.1 | GA RECYCLING PROP | | 192.40 |
| SHAFFERS TIRE SERVICE | | 11/04/09 | 40651 | 20.00 |
| 27062 | 01-41-612 | ST SUPPLIES, EQUI | | 20.00 |
| ST. CLAIR SERVICE COMPANY | | 11/04/09 | 40652 | 546.50 |
| 81121 | 53-40-620 | EL POWER PLANT PA | | 546.50 |
| TEKLAB,INC | | 11/04/09 | 40653 | 75.00 |

| PAYABLE TO / INV NO | CHECK DATE / GL NO | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|
| 116228 | 52-43-539 | SR OTHER PROF SER | | 75.00 |
| VILLAGE OF FRG UTILITIES | 11/04/09 | 40654 | 2238.78 | |
| 9/16/-10/15/09 | 01-11-571 | AD UTILITIES | | 414.55 |
| | 01-21-571 | PD UTILITIES | | 276.36 |
| | 01-41-571 | ST UTILITIES | | 142.26 |
| | 51-42-571 | WR UTILITIES | | 91.35 |
| | 52-43-576 | SR ELECTRICITY PU | | 1137.55 |
| | 53-40-571 | EL UTILITIES | | 169.54 |
| | 58-55-571 | SWP UTILITIES | | 7.17 |
| WASTE MANAGEMENT OF ST LOUIS | 11/04/09 | 40655 | 13709.75 | |
| 4071025-1841-9 | 13-44-573 | GA GARBAGE DISPOS | | 13709.75 |
| WATTS COPY SYSTEMS | 11/04/09 | 40656 | 120.00 | |
| 117153 | 01-21-831 | PD OFFICE EQUIPMT | | 120.00 |
| ** TOTAL CHECKS ISSUED | | | 38692.01 | |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO / AMOUNT | DIST |
|---|---|---|---|---|
| ACE HARDWARE OF FREEBURG | | 11/05/09 | 40657 | 726.96 |
| ACE2009103109 | 01-21-612 | PD SUPPLIES, EQUI | | 14.97 |
| | 01-11-659 | AD OTHER GEN SUPP | | 19.99 |
| | 01-41-614 | ST SUPPLIES, STRE | | 94.40 |
| | 01-41-615 | ST SIDEWALK MATER | | 13.98 |
| | 01-41-652 | ST OPERATING SUPP | | 31.96 |
| | 01-41-653 | ST SMALL TOOLS | | 12.98 |
| | 51-42-612 | WR SUPPLIES, EQUI | | 8.49 |
| | 51-42-613 | WR SUPPLIES, VEHI | | 29.97 |
| | 51-42-653 | WR SMALL TOOLS | | 20.97 |
| | 52-43-615 | SR SUPPL, INFRAST | | 50.47 |
| | 52-43-652 | SR OPERATING SUPP | | 127.20 |
| | 52-43-653 | SR SMALL TOOLS | | 34.99 |
| | 53-40-536 | EL JANITORIAL | | 7.43 |
| | 53-40-612 | EL SUPPLIES, EQUI | | 9.49 |
| | 53-40-615 | EL SUPPL, INFRAST | | 102.38 |
| | 53-40-620 | EL POWER PLANT PA | | 1.55 |
| | 53-40-652 | EL OPERATING SUPP | | 102.81 |
| | 53-40-653 | EL SMALL TOOLS | | 24.99 |
| | 58-55-612 | SWP SUPPLIES, EQU | | 17.94 |
| CLEAN THE UNIFORM CO HIGHLAND | | 11/05/09 | 40658 | 293.04 |
| 31141319 | 51-42-471 | WR UNIFORM RENTAL | | 48.84 |
| | 52-43-471 | SR UNIFORM RENTAL | | 48.84 |
| | 53-40-471 | EL UNIFORM RENTAL | | 48.84 |
| 31143439 | 51-42-471 | WR UNIFORM RENTAL | | 48.84 |
| | 52-43-471 | SR UNIFORM RENTAL | | 48.84 |
| | 53-40-471 | EL UNIFORM RENTAL | | 48.84 |
| COMMUNICATION REVOLVING FUND | | 11/05/09 | 40659 | 96.54 |
| T1011754 | 01-21-539 | PD OTHER PROF SER | | 96.54 |
| DINTELMANN, RONALD | | 11/05/09 | 40660 | 53.88 |
| RONDINTELMANN10 | 51-42-471 | WR UNIFORM RENTAL | | 17.96 |
| | 52-43-471 | SR UNIFORM RENTAL | | 17.96 |
| | 53-40-471 | EL UNIFORM RENTAL | | 17.96 |
| FROST ELECTRICAL SUPPLY COMPA | | 11/05/09 | 40661 | 233.07 |
| S2771056.001 | | DISCOUNT TAKEN | | 4.75- |
| | 53-40-851 | EL UTILITY SYS PR | | 237.82 |
| GREEN MILL SERVICE STA. | | 11/05/09 | 40662 | 1042.61 |
| 10/19-10/25/09 | 53-40-655 | EL AUTO FUEL/OIL | | 28.66 |
| | 01-41-655 | ST AUTO FUEL/OIL | | 28.66 |
| | 51-42-655 | WR AUTO FUEL/OIL | | 28.65 |
| | 52-43-655 | SR AUTO FUEL/OIL | | 28.65 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| | 01-21-655 | PD AUTO FUEL/OIL | | | 473.06 |
| 10/26-10/31/09 | 53-40-655 | EL AUTO FUEL/OIL | | | 57.94 |
| | 01-41-655 | ST AUTO FUEL/OIL | | | 57.94 |
| | 51-42-655 | WR AUTO FUEL/OIL | | | 57.94 |
| | 52-43-655 | SR AUTO FUEL/OIL | | | 57.95 |
| | 01-21-655 | PD AUTO FUEL/OIL | | | 223.16 |
| GREEN MILL SERVICE STA. | 11/05/09 | | 40663 | 179.75 | |
| 29329 | 52-43-613 | SR SUPPLIES, VEHI | | | 82.80 |
| 29336 | 01-41-612 | ST SUPPLIES, EQUI | | | 96.95 |
| ILLINI CONCRETE INC | 11/05/09 | | 40664 | 3900.00 | |
| 166349 | 13-44-575.1 | GA RECYCLING PROP | | | 3900.00 |
| ILLINOIS MUNICIPAL UTILITIES | 11/05/09 | | 40665 | 900.00 | |
| 09-01012 | 51-42-563 | WR TRAINING | | | 300.00 |
| | 52-43-563 | SR TRAINING | | | 300.00 |
| | 53-40-563 | EL TRAINING | | | 300.00 |
| KASPER, RANDY | 11/05/09 | | 40666 | 197.43 | |
| 20091029 | 51-42-471 | WR UNIFORM RENTAL | | | 65.81 |
| | 52-43-471 | SR UNIFORM RENTAL | | | 65.81 |
| | 53-40-471 | EL UNIFORM RENTAL | | | 65.81 |
| KEHRER EQUIPMENT | 11/05/09 | | 40667 | 5.00 | |
| 641300 | 51-42-512 | WR SERVICES, EQUI | | | 5.00 |
| KMK LAWNS | 11/05/09 | | 40668 | 885.00 | |
| 13 | 01-41-517 | ST SERVICES, MOWI | | | 78.00 |
| | 52-43-517 | SR SERV, LAWN MOW | | | 547.00 |
| | 51-42-517 | WR SERV, LAWN MOW | | | 225.00 |
| | 52-43-517 | SR SERV, LAWN MOW | | | 35.00 |
| KRAMPER, JANE | 11/05/09 | | 40669 | 7.07 | |
| JANEKRAMPER1109 | 01-11-562 | AD TRAVEL EXPENSE | | | 7.07 |
| LUCASH, CLARK | 11/05/09 | | 40670 | 200.00 | |
| CLARKLUCASH09 | 51-42-471 | WR UNIFORM RENTAL | | | 66.67 |
| | 52-43-471 | SR UNIFORM RENTAL | | | 66.67 |
| | 53-40-471 | EL UNIFORM RENTAL | | | 66.66 |
| MICK'S AUTO REPAIR | 11/05/09 | | 40671 | 992.21 | |
| 55142 | 01-41-613 | ST SUPPLIES, VEHI | | | 286.50 |
| 55225 | 01-21-513 | PD SERVICES, VEHI | | | 705.71 |
| O'REILLY AUTOMOTIVE, INC | 11/05/09 | | 40672 | 120.00 | |
| 1069-398064 | 01-41-613 | ST SUPPLIES, VEHI | | | 30.00 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| | 51-42-613 | WR SUPPLIES, VEHI | | | 30.00 |
| | 52-43-613 | SR SUPPLIES, VEHI | | | 30.00 |
| | 53-40-613 | EL SUPPLIES, VEHI | | | 30.00 |
| PDC LABORATORIES, INC | | 11/05/09 | 40673 | 150.00 | |
| 650691S | 51-42-539 | WR OTHER PROF SER | | | 150.00 |
| POLSON, JULIE | | 11/05/09 | 40674 | 84.00 | |
| JULIEPOLSON1009 | 01-11-559 | AD RECORDING FEES | | | 84.00 |
| SHAFFERS TIRE SERVICE | | 11/05/09 | 40675 | 25.00 | |
| 27153 | 01-21-513 | PD SERVICES, VEHI | | | 25.00 |

** TOTAL CHECKS ISSUED 10091.56

SYS DATE: 11/04/09
FROM: 10/04/09
TO: 12/04/09

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 701
Wednesday November 4,2009

SYS TIME: 08:11
[NB]



| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| BLOMENKAMP JOHN | | 11/05/09 | 40676 | 300.00 | |
| MED 11/2 KATHRY | 01-21-534 | | PD MEDICAL | | 300.00 |
| DINTELMANN, RONALD | | 11/05/09 | 40677 | 394.76 | |
| MED 11/2 MATT | 01-41-534 | | ST MEDICAL | | 9.99 |
| | 51-42-534 | | WR MEDICAL | | 19.98 |
| | 52-43-534 | | SR MEDICAL | | 29.97 |
| | 53-40-534 | | EL MEDICAL | | 39.96 |
| MED 11/2 SANDRA | 01-41-534 | | ST MEDICAL | | 29.48 |
| | 51-42-534 | | WR MEDICAL | | 58.97 |
| | 52-43-534 | | SR MEDICAL | | 88.45 |
| | 53-40-534 | | EL MEDICAL | | 117.96 |
| ECKELS, GREGORY | | 11/05/09 | 40678 | 2305.97 | |
| MED 11/2 GREG | 01-41-534 | | ST MEDICAL | | 230.59 |
| | 51-42-534 | | WR MEDICAL | | 461.19 |
| | 52-43-534 | | SR MEDICAL | | 691.79 |
| | 53-40-534 | | EL MEDICAL | | 922.40 |
| ELDEN, ROBERT | | 11/05/09 | 40679 | 198.37 | |
| MED 11/2 TERRY | 01-41-534 | | ST MEDICAL | | 7.10 |
| | 51-42-534 | | WR MEDICAL | | 14.20 |
| | 52-43-534 | | SR MEDICAL | | 21.30 |
| | 53-40-534 | | EL MEDICAL | | 28.40 |
| MED 11/3 TERRY | 01-41-534 | | ST MEDICAL | | 12.73 |
| | 51-42-534 | | WR MEDICAL | | 38.21 |
| | 52-43-534 | | SR MEDICAL | | 25.47 |
| | 53-40-534 | | EL MEDICAL | | 50.96 |
| GAUCH, DONALD | | 11/05/09 | 40680 | 151.85 | |
| MED 11/2 JANE | 01-41-534 | | ST MEDICAL | | 5.98 |
| | 51-42-534 | | WR MEDICAL | | 11.97 |
| | 52-43-534 | | SR MEDICAL | | 17.95 |
| | 53-40-534 | | EL MEDICAL | | 23.95 |
| MED 11/3 JANE | 01-41-534 | | ST MEDICAL | | 9.20 |
| | 51-42-534 | | WR MEDICAL | | 18.40 |
| | 52-43-534 | | SR MEDICAL | | 27.60 |
| | 53-40-534 | | EL MEDICAL | | 36.80 |
| KASPER, RANDY | | 11/05/09 | 40681 | 403.65 | |
| MED 11/2 RANDY | 53-40-534 | | EL MEDICAL | | 403.65 |
| TOLAN, JOHN | | 11/05/09 | 40682 | 980.00 | |
| DENT/VIS CAROL | 01-41-534 | | ST MEDICAL | | 36.00 |
| | 51-42-534 | | WR MEDICAL | | 36.00 |
| | 52-43-534 | | SR MEDICAL | | 36.00 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| | 53-40-534 | EL MEDICAL | | | 12.00 |
| MED 11/2 CAROL | 01-41-534 | ST MEDICAL | | | 258.00 |
| | 51-42-534 | WR MEDICAL | | | 258.00 |
| | 52-43-534 | SR MEDICAL | | | 258.00 |
| | 53-40-534 | EL MEDICAL | | | 86.00 |
| WOODRUFF JR, MELVIN | | 11/05/09 | 40683 | 87.29 | |
| MED 11/2 KIM | 01-21-534 | PD MEDICAL | | | 87.29 |
| ** TOTAL CHECKS ISSUED | | | | 4821.89 | |

SYS DATE 110409

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 128
Wednesday November 4,2009

SYS TIME 10:07

DATE: 11/04/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0010883201 | PAT SMOKER | 40684 | 11/04/09 | 100.00 |

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 129
Wednesday November 4,2009

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0012060101 | MEISE CONSTRUCTION | 40685 | 11/04/09 | 100.00 |

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 130
Wednesday November 4,2009

DATE: 11/04/09

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011602001 | VICKIE RIPLEY | 40686 | 11/04/09 | 45.97 |

SYS DATE 110409

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 131
Wednesday November 4,2009

SYS TIME 10:31

DATE: 11/04/09



| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011143309 | RHONDA MONROE | 40687 | 11/04/09 | 39.82 |

SYS DATE 110409

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 132
Wednesday November 4,2009

SYS TIME 10:33

DATE: 11/04/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0014822002 | CYNTHIA & RODNEY KINZINGER | 40688 | 11/04/09 | 26.25 |

SYS DATE 110409

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 133
Wednesday November 4,2009

SYS TIME 10:35

DATE: 11/04/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011224001 | KATHRYN GAY | 40689 | 11/04/09 | 121.01 |

SYS DATE 110409

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 134
Wednesday November 4,2009

SYS TIME 10:38

DATE: 11/04/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0021737002 | DENNIS HEPP | 40690 | 11/04/09 | 17.81 |

SYS DATE 110409

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 135
Wednesday November 4,2009

SYS TIME 10:40

DATE: 11/04/09

PAGE: 1

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011230004 | AMANDA IDECKER | 40691 | 11/04/09 | 20.53 |

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 136
Wednesday November 4,2009

DATE: 11/04/09

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011231007 | PAM WISNESKI | 40692 | 11/04/09 | 46.40 |

| PAYABLE TO / INV NO | CHECK DATE / GL NO | CHECK NO / DESCRIPTION | AMOUNT / DIST |
|---|---|---|---|
| ADP - CHARGES | 10/30/09 | 308 | 121.24 |
| #22-09 | 01-11-539 | AD OTHER PROF SER | 30.31 |
| | 51-42-539 | WR OTHER PROF SER | 30.31 |
| | 52-43-539 | SR OTHER PROF SER | 30.31 |
| | 53-40-539 | EL OTHER PROF SER | 30.31 |
| REGIONS - PAYROLL | 10/30/09 | 309 | 40310.47 |
| #22-'09 | 01-00-215 | PR W/H FICA | 4170.74- |
| | 01-00-216 | PR W/H RETIREMENT | 2350.16- |
| | 01-00-213 | PR W/H FIT | 5993.45- |
| | 01-00-214 | PR W/H SIT | 1695.35- |
| | 12-00-110 | CASH - CITIZENS - | 50.00- |
| | 51-00-110 | CASH IN UNION - W | 5072.64- |
| | 52-00-110 | CASH - CITIZENS - | 3366.44- |
| | 01-00-110 | CASH - CITIZEN - | 13610.05- |
| #22-09 | 01-21-421 | PD REGULAR SALARI | 17078.90 |
| | 01-21-422 | PD OVERTIME | 935.03 |
| | 01-21-425 | PD PART-TIME SALA | 378.00 |
| | 01-21-426 | PD LONGEVITY/EDUC | 257.70 |
| | 01-11-431 | AD ELECTED SALARI | 1716.67 |
| | 01-11-421 | AD REGULAR SALARI | 1621.25 |
| | 01-16-421 | ZO REGULAR SALARI | 560.00 |
| | 01-16-431 | ZO SALARIES, APPO | 180.00 |
| | 01-41-421 | ST REGULAR SALARI | 9704.85 |
| | 12-23-421 | ES REGULAR SALARI | 50.00 |
| | 51-42-421 | WR REGULAR SALARI | 5041.24 |
| | 51-42-423 | WR OVERTIME | 31.40 |
| | 01-00-110 | CASH - CITIZEN - | 5072.64 |
| | 52-43-421 | SR REGULAR SALARI | 3366.44 |
| | 01-00-110 | CASH IN UNION - G | 3366.44 |
| | 53-40-421 | EL REGULAR SALARI | 13446.77 |
| | 53-40-423 | EL OVERTIME | 151.92 |
| | 01-00-110 | CASH - CITIZEN - | 13610.05 |
| | 01-00-110 | CASH IN UNION - G | 50.00 |
| REGIONS - PAYROLL TAXES | 10/30/09 | 310 | 16044.04 |
| #22-'09 | 12-00-110 | CASH - CITIZENS - | 3.83- |
| | 51-00-110 | CASH - CITIZENS - | 388.06- |
| | 52-00-110 | CASH - CITIZENS - | 257.53- |
| | 53-00-110 | CASH - CITIZENS - | 1040.30- |
| #22-09 | 01-00-215 | PR W/H FICA | 4170.74 |
| | 01-00-213 | PR W/H FIT | 5993.45 |
| | 01-00-214 | PR W/H SIT | 1695.34 |
| | 01-21-453 | PD UNEMPLOYMENT I | 5.67 |
| | 01-21-461 | PD SOCIAL SECURIT | 1397.78 |
| | 01-21-461 | PD SOCIAL SECURIT | 28.92 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT / DIST |
|---|---|---|---|---|
| | 01-11-461 | AD SOCIAL SECURIT | | 131.33 |
| | 01-11-461 | AD SOCIAL SECURIT | | 123.96 |
| | 01-41-461 | ST SOCIAL SECURIT | | 742.42 |
| | 01-16-453 | ZO UNEMPLOYMENT I | | 8.10 |
| | 01-16-461 | ZO SOCIAL SECURIT | | 56.61 |
| | 12-23-461 | ES SOCIAL SECURIT | | 3.83 |
| | 01-00-110 | CASH - CITIZEN - | | 3.83 |
| | 51-42-461 | WR SOCIAL SECURIT | | 388.06 |
| | 01-00-110 | CASH - CITIZEN - | | 388.06 |
| | 52-43-461 | SR SOCIAL SECURIT | | 257.53 |
| | 01-00-110 | CASH - CITIZEN - | | 257.53 |
| | 53-40-461 | EL SOCIAL SECURIT | | 1040.30 |
| | 01-00-110 | CASH - CITIZEN - | | 1040.30 |

** TOTAL CHECKS ISSUED 56475.75

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO / AMOUNT | DIST |
|---|---|---|---|---|
| CLINTON COUNTY COMPOST | | 11/10/09 | 1319 | 2575.26 |
| 1700 | 15-41-891 | MFT STREET IMPROV | | 2575.26 |
| AT&T | | 11/10/09 | 40693 | 760.37 |
| 61853921070910 | 52-43-552 | SR TELEPHONE | | 25.26 |
| 61853930941009 | 53-40-552 | EL TELEPHONE | | 21.46 |
| 61853931061009 | 53-40-552 | EL TELEPHONE | | 78.28 |
| 61853931121009 | 53-40-552 | EL TELEPHONE | | 64.39 |
| 618539313110 | 01-21-552 | PD TELEPHONE | | 64.01 |
| 6185393132109 | 01-21-552 | PD TELEPHONE | | 134.56 |
| 61853955451009 | 01-11-552 | AD TELEPHONE | | 301.84 |
| 61853956251009 | 53-40-552 | EL TELEPHONE | | 22.61 |
| 61853958731009 | 53-40-552 | EL TELEPHONE | | 23.26 |
| 61853959161009 | 01-11-552 | AD TELEPHONE | | 24.70 |
| BARNES HENRY MEISENHEIMER | | 11/10/09 | 40694 | 2236.11 |
| 1019.181 | 53-40-532 | EL ENGINEERING | | 2236.11 |
| BELLEVILLE SEED HOUSE | | 11/10/09 | 40695 | 255.00 |
| 232284 | 52-43-656 | SR CHEMICALS | | 255.00 |
| BORGER, PHILIP L. | | 11/10/09 | 40696 | 42.37 |
| PHILBORGER20091 | 01-11-562 | AD TRAVEL EXPENSE | | 42.37 |
| CASEY'S GENERAL STORES | | 11/10/09 | 40697 | 420.05 |
| CASEYS20091102 | 01-41-655 | ST AUTO FUEL/OIL | | 10.07 |
| | 52-43-655 | SR AUTO FUEL/OIL | | 10.07 |
| | 53-40-655 | EL AUTO FUEL/OIL | | 10.07 |
| | 51-42-655 | WR AUTO FUEL/OIL | | 10.06 |
| | 01-21-655 | PD AUTO FUEL/OIL | | 379.78 |
| CITIMORTGAGE, INC | | 11/10/09 | 40698 | 1567.22 |
| 11881561 | 01-41-831 | ST EQUIP (SKID ST | | 235.08 |
| | 51-42-831 | WR EQUIPMENT (SKI | | 548.53 |
| | 52-43-831 | SR EQUIPMENT (SKI | | 548.53 |
| | 53-40-831 | EL EQUIP (SKID ST | | 235.08 |
| ECONO SIGNS LLC | | 11/10/09 | 40699 | 83.12 |
| 887606 | 01-41-614 | ST SUPPLIES, STRE | | 83.12 |
| FREEBURG PRINTING & PUBLISHIN | | 11/10/09 | 40700 | 51.10 |
| 76264 | 01-21-539 | PD OTHER PROF SER | | 24.50 |
| | 01-16-553 | ZO PUBLISHING,ADV | | 26.60 |
| FSH WATER COMMISSION | | 11/10/09 | 40701 | 26721.15 |
| 113180 | 51-42-575 | WR WATER PURCHASE | | 26721.15 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| G.S. ROBBINS & CO | | 11/10/09 | 40702 | 670.40 | |
| 168070 | 52-43-656 | | SR CHEMICALS | | 810.40 |
| CM168496 | 52-43-656 | | SR CHEMICALS | | 140.00- |
| GENERAL MACHINE, INC | | 11/10/09 | 40703 | 16.69 | |
| 29153 | 53-40-620 | | EL POWER PLANT PA | | 16.69 |
| GREEN MILL SERVICE STA. | | 11/10/09 | 40704 | 232.03 | |
| 11/2/09-11/5/09 | 53-40-655 | | EL AUTO FUEL/OIL | | 58.01 |
| | 01-41-655 | | ST AUTO FUEL/OIL | | 58.01 |
| | 51-42-655 | | WR AUTO FUEL/OIL | | 58.01 |
| | 52-43-655 | | SR AUTO FUEL/OIL | | 58.00 |
| H. EDWARDS EQUIPMENT CO | | 11/10/09 | 40705 | 89.68 | |
| IV96763 | 01-41-612 | | ST SUPPLIES, EQUI | | 89.68 |
| HD SUPPLY UTILITIES LTD. | | 11/10/09 | 40706 | 289.88 | |
| 1317449-00 | 53-40-615 | | EL SUPPL, INFRAST | | 289.88 |
| ILL DEPT OF REVENUE | | 11/10/09 | 40707 | 8157.54 | |
| ILDEPTREV200911 | 53-00-219.2 | | ACCRUED UTILITY T | | 8157.54 |
| ILLINI CONCRETE INC | | 11/10/09 | 40708 | 825.00 | |
| 1035 | 13-44-575.1 | | GA RECYCLING PROP | | 825.00 |
| JULIE, INC. | | 11/10/09 | 40709 | 71.25 | |
| 10-09-0564 | 51-42-539 | | WR OTHER PROF SER | | 23.75 |
| | 52-43-539 | | SR OTHER PROF SER | | 23.75 |
| | 53-40-539 | | EL OTHER PROF SER | | 23.75 |
| MICK'S AUTO REPAIR | | 11/10/09 | 40710 | 1240.38 | |
| 55195 | 01-41-613 | | ST SUPPLIES, VEHI | | 293.60 |
| | 51-42-613 | | WR SUPPLIES, VEHI | | 293.60 |
| | 52-43-613 | | SR SUPPLIES, VEHI | | 293.59 |
| | 53-40-613 | | EL SUPPLIES, VEHI | | 293.59 |
| 55280 | 01-21-513 | | PD SERVICES, VEHI | | 66.00 |
| NORM'S FURNITURE & APPLIA | | 11/10/09 | 40711 | 569.00 | |
| 9372 | 53-40-612 | | EL SUPPLIES, EQUI | | 569.00 |
| NUWAY CONCRETE FORMS, INC | | 11/10/09 | 40712 | 120.00 | |
| 785066 | 13-44-575.1 | | GA RECYCLING PROP | | 120.00 |
| RHUTASEL & ASSOCIATES,INC | | 11/10/09 | 40713 | 798.75 | |
| 7843 | 01-16-532 | | ZO ENGINEERING | | 798.75 |
| SHAFFERS TIRE SERVICE | | 11/10/09 | 40714 | 395.48 | |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| 27078 | 53-40-612 | EL SUPPLIES, EQUI | | | 395.48 |
| SMITHTON LUMBER CO | | 11/10/09 | 40715 | 52.56 | |
| 76044 | 01-41-615 | ST SIDEWALK MATER | | | 26.40 |
| 76222 | 01-41-615 | ST SIDEWALK MATER | | | 10.80 |
| 76309 | 01-41-615 | ST SIDEWALK MATER | | | 15.36 |
| TEKLAB,INC | | 11/10/09 | 40716 | 50.00 | |
| 116297 | 52-43-539 | SR OTHER PROF SER | | | 25.00 |
| 116298 | 52-43-539 | SR OTHER PROF SER | | | 25.00 |
| VERIZON WIRELESS | | 11/10/09 | 40717 | 860.67 | |
| 2306047616 | 01-11-552 | AD TELEPHONE | | | 172.13 |
| | 01-21-552 | PD TELEPHONE | | | 172.13 |
| | 51-42-552 | WR TELEPHONE | | | 172.13 |
| | 52-43-552 | SR TELEPHONE | | | 172.14 |
| | 53-40-552 | EL TELEPHONE | | | 172.14 |
| WEILMUENSTER & WIGGINTON | | 11/10/09 | 40718 | 5779.38 | |
| FILE N007-044 | 01-16-533 | ZO LEGAL | | | 102.90 |
| FILEN000-028 | 01-11-533 | AD LEGAL | | | 3607.08 |
| | 01-16-533 | ZO LEGAL | | | 174.50 |
| | 01-21-533 | PD LEGAL | | | 1389.00 |
| | 51-42-533 | WR LEGAL | | | 116.25 |
| | 53-40-533 | EL LEGAL | | | 286.75 |
| FILEN007-040 | 01-16-533 | ZO LEGAL | | | 102.90 |

** TOTAL CHECKS ISSUED 54930.44

SYS DATE: 11/10/09
FROM: 11/10/09
TO: 11/10/09

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 704
Tuesday November 10,2009

SYS TIME: 08:01
[NB]



| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| IMEA REVENUE FUND | | 11/10/09 | 40719 | 148238.57 | |
| CMIMEA20091110 | 53-00-395 | EL REFUNDS, REIMB | | | 721.14- |
| IMEA20091110 | 53-40-576 | EL ELECTRICITY PU | | | 148959.71 |
| ** TOTAL CHECKS ISSUED | | | | 148238.57 | |

SYS DATE: 11/10/09
FROM: 10/10/09
TO: 12/10/09

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 705
Tuesday November 10,2009

SYS TIME: 14:44
[NB]
PAGE 1

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| DINTELMANN, RONALD | | 11/10/09 | 40720 | 288.00 | |
| MED 11/09 SANDY | 53-40-534 | EL MEDICAL | | | 288.00 |
| ECKELS, GREGORY | | 11/10/09 | 40721 | 71.00 | |
| MED 11/09 VICKI | 01-41-534 | ST MEDICAL | | | 7.10 |
| | 51-42-534 | WR MEDICAL | | | 21.30 |
| | 52-43-534 | SR MEDICAL | | | 14.20 |
| | 53-40-534 | EL MEDICAL | | | 28.40 |
| IML RISK MANAGEMENT ASSOC | | 11/10/09 | 40722 | 163702.22 | |
| 0005779-IN | 01-11-454 | AD WORKERS COMPEN | | | 142.93 |
| | 01-11-591 | AD LIABILITY INSU | | | 800.27 |
| | 01-11-592 | AD GENERAL INSURA | | | 362.84 |
| | 01-16-454 | ZO WORKERS COMPEN | | | 107.02 |
| | 01-21-454 | PD WORKERS COMPEN | | | 4276.78 |
| | 01-21-592 | PD GENERAL INSURA | | | 2809.64 |
| | 01-41-454 | ST WORKERS COMPEN | | | 4474.65 |
| | 01-41-591 | ST LIABILITY INSU | | | 1382.14 |
| | 01-41-592 | ST GENERAL INSURA | | | 72.47 |
| | 51-42-454 | WR WORKER'S COMP | | | 1448.82 |
| | 51-42-591 | WR LIABILITY INS | | | 763.09 |
| | 51-42-592 | WR GENERAL INS | | | 394.28 |
| | 52-43-454 | SR WORKER'S COMP | | | 721.80 |
| | 52-43-591 | SR LIABILITY INS | | | 220.46 |
| | 52-43-592 | SR GENERAL INS | | | 561.78 |
| | 53-40-454 | EL WORKER'S COMP | | | 3411.58 |
| | 53-40-591 | EL LIABILITY INS | | | 4064.07 |
| | 53-40-592 | EL GENERAL INS | | | 5724.15 |
| | 58-55-454 | SWP WORKER'S COMP | | | 252.33 |
| | 58-55-591 | SWP LIABILITY INS | | | 187.93 |
| | 58-55-592 | SWP GENERAL INS | | | 72.97 |
| IMLRMA0202 2010 | 01-11-454 | AD WORKERS COMPEN | | | 594.99 |
| | 01-16-454 | ZO WORKERS COMPEN | | | 445.50 |
| | 01-21-454 | PD WORKERS COMPEN | | | 17803.17 |
| | 01-41-454 | ST WORKERS COMPEN | | | 18626.85 |
| | 51-42-454 | WR WORKER'S COMP | | | 6031.08 |
| | 52-43-454 | SR WORKER'S COMP | | | 3004.65 |
| | 53-40-454 | EL WORKER'S COMP | | | 14201.55 |
| | 58-55-454 | SWP WORKER'S COMP | | | 1050.39 |
| | 01-11-591 | AD LIABILITY INSU | | | 3069.00 |
| | 01-41-591 | ST LIABILITY INSU | | | 5300.46 |
| | 51-42-591 | WR LIABILITY INS | | | 2926.44 |
| | 52-43-591 | SR LIABILITY INS | | | 845.46 |
| | 53-40-591 | EL LIABILITY INS | | | 15585.57 |
| | 58-55-591 | SWP LIABILITY INS | | | 720.72 |
| | 01-11-592 | AD GENERAL INSURA | | | 1496.88 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| | 01-21-592 | PD GENERAL INSURA | | | 11590.92 |
| | 01-41-592 | ST GENERAL INSURA | | | 298.98 |
| | 51-42-592 | WR GENERAL INS | | | 1626.57 |
| | 52-43-592 | SR GENERAL INS | | | 2317.59 |
| | 53-40-592 | EL GENERAL INS | | | 23612.49 |
| | 58-55-592 | SWP GENERAL INS | | | 300.96 |
| KAESBERG, BARBARA | 11/10/09 | | 40723 | 80.00 | |
| MED 11/09 BILL | 52-43-534 | SR MEDICAL | | | 16.00 |
| | 53-40-534 | EL MEDICAL | | | 16.00 |
| | 01-11-534 | AD MEDICAL | | | 16.00 |
| | 51-42-534 | WR MEDICAL | | | 32.00 |
| KUNKELMAN, TIM | 11/10/09 | | 40724 | 15.00 | |
| 11/07/09 lunch | 01-41-562 | ST TRAVEL EXPENSE | | | 15.00 |
| LOUTHAN, BILLIE | 11/10/09 | | 40725 | 30.00 | |
| MED 11/09 BILLI | 01-11-534 | AD MEDICAL | | | 6.00 |
| | 51-42-534 | WR MEDICAL | | | 6.00 |
| | 52-43-534 | SR MEDICAL | | | 6.00 |
| | 53-40-534 | EL MEDICAL | | | 12.00 |
| MOHR, JEFF | 11/10/09 | | 40726 | 22.77 | |
| LUNCHES 11/07 | 51-42-562 | WR TRAVEL EXPENSE | | | 15.00 |
| MED 11/10 SARAH | 01-41-534 | ST MEDICAL | | | .77 |
| | 51-42-534 | WR MEDICAL | | | 1.55 |
| | 52-43-534 | SR MEDICAL | | | 2.33 |
| | 53-40-534 | EL MEDICAL | | | 3.12 |

** TOTAL CHECKS ISSUED 164208.99

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO / AMOUNT | DIST |
|---|---|---|---|---|
| BESTEST, INC | | 11/18/09 | 40727 79.50 | |
| 2090544 | 01-21-652 | PD OPERATING SUPP | | 79.50 |
| DINTELMANN, RONALD | | 11/18/09 | 40728 9.11 | |
| MED 11/17 SANDY | 01-41-534 | ST MEDICAL | | .91 |
| | 51-42-534 | WR MEDICAL | | 1.82 |
| | 52-43-534 | SR MEDICAL | | 2.73 |
| | 53-40-534 | EL MEDICAL | | 3.65 |
| EWR ASSOCIATES, INC | | 11/18/09 | 40729 780.00 | |
| 4209110 | 58-55-519 | SWP SERVICES, OTH | | 780.00 |
| FKG OIL | | 11/18/09 | 40730 1380.37 | |
| 1-0032308 | 01-21-655 | PD AUTO FUEL/OIL | | 822.85 |
| | 01-41-655 | ST AUTO FUEL/OIL | | 139.39 |
| | 52-43-655 | SR AUTO FUEL/OIL | | 139.39 |
| | 53-40-655 | EL AUTO FUEL/OIL | | 139.37 |
| | 51-42-655 | WR AUTO FUEL/OIL | | 139.37 |
| FREEBURG TOWNSHIP | | 11/18/09 | 40731 389.56 | |
| FRGTWNSP2009110 | 13-44-575 | GA RECYCLING | | 389.56 |
| GAUCH, DONALD | | 11/18/09 | 40732 132.02 | |
| 09 ClothingGauc | 51-42-471 | WR UNIFORM RENTAL | | 44.01 |
| | 52-43-471 | SR UNIFORM RENTAL | | 44.01 |
| | 53-40-471 | EL UNIFORM RENTAL | | 44.00 |
| GREEN MILL SERVICE STA. | | 11/18/09 | 40733 240.42 | |
| 11/08-11/13/09 | 53-40-655 | EL AUTO FUEL/OIL | | 60.11 |
| | 01-41-655 | ST AUTO FUEL/OIL | | 60.10 |
| | 51-42-655 | WR AUTO FUEL/OIL | | 60.10 |
| | 52-43-655 | SR AUTO FUEL/OIL | | 60.11 |
| HACH COMPANY | | 11/18/09 | 40734 23.59 | |
| 6463975 | 52-43-615 | SR SUPPL, INFRAST | | 23.59 |
| ILLINOIS MUNICIPAL LEAGUE | | 11/18/09 | 40735 392.00 | |
| IML20091102 | 51-42-561 | WR DUES | | 130.66 |
| | 52-43-561 | SR DUES | | 130.67 |
| | 53-40-561 | EL DUES | | 130.67 |
| JERRY'S TRK & ATO BDY INC | | 11/18/09 | 40736 130.00 | |
| JERRYS20091106 | 53-40-613 | EL SUPPLIES, VEHI | | 130.00 |
| JIM'S AUTOMOTIVE INC | | 11/18/09 | 40737 452.61 | |
| 10079 | 01-21-513 | PD SERVICES, VEHI | | 452.61 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| KAISERS LAWN MOWER SERV | | 11/18/09 | 40738 | 71.90 | |
| 6492 | 01-41-612 | | ST SUPPLIES, EQUI | | 71.90 |
| KUNKELMAN, TIM | | 11/18/09 | 40739 | 144.51 | |
| 09 Clothing | 51-42-471 | | WR UNIFORM RENTAL | | 48.17 |
| | 52-43-471 | | SR UNIFORM RENTAL | | 48.17 |
| | 53-40-471 | | EL UNIFORM RENTAL | | 48.17 |
| L & J MUNICIPAL SUPPLY, INC | | 11/18/09 | 40740 | 180.20 | |
| 9989 | 51-42-652 | | WR OPERATING SUPP | | 180.20 |
| MICK'S AUTO REPAIR | | 11/18/09 | 40741 | 783.28 | |
| 55298 | 01-41-613 | | ST SUPPLIES, VEHI | | 195.82 |
| | 51-42-613 | | WR SUPPLIES, VEHI | | 195.82 |
| | 52-43-613 | | SR SUPPLIES, VEHI | | 195.82 |
| | 53-40-613 | | EL SUPPLIES, VEHI | | 195.82 |
| NUWAY CONCRETE FORMS, INC | | 11/18/09 | 40742 | 550.00 | |
| 786546 | 13-44-575.1 | | GA RECYCLING PROP | | 30.00 |
| 788788 | 13-44-575.1 | | GA RECYCLING PROP | | 20.66 |
| CM788789 | 13-44-575.1 | | GA RECYCLING PROP | | 20.66- |
| E26248 | 13-44-575.1 | | GA RECYCLING PROP | | 520.00 |
| POLSON, JULIE | | 11/18/09 | 40743 | 57.10 | |
| JULIEPOLSON1113 | 01-11-562 | | AD TRAVEL EXPENSE | | 10.10 |
| | 01-11-559 | | AD RECORDING FEES | | 47.00 |
| QUALITY RENTAL | | 11/18/09 | 40744 | 78.00 | |
| 1-335380-02 | 53-40-593 | | EL RENTALS | | 35.00 |
| 1-335453-02 | 53-40-593 | | EL RENTALS | | 43.00 |
| RHUTASEL & ASSOCIATES,INC | | 11/18/09 | 40745 | 11627.50 | |
| 7862 | 52-43-892 | | SR N. STATE ST | | 11627.50 |
| ST CLAIR COUNTY AUDITOR | | 11/18/09 | 40746 | 11086.96 | |
| 182-2 | 01-21-538 | | PD DISPATCHING SE | | 11086.96 |
| ST. CLAIR SERVICE COMPANY | | 11/18/09 | 40747 | 1711.95 | |
| 643318 | 01-41-655 | | ST AUTO FUEL/OIL | | 212.91 |
| | 51-42-655 | | WR AUTO FUEL/OIL | | 212.91 |
| | 52-43-655 | | SR AUTO FUEL/OIL | | 212.91 |
| | 53-40-655 | | EL AUTO FUEL/OIL | | 212.90 |
| 643328 | 01-41-655 | | ST AUTO FUEL/OIL | | 215.08 |
| | 51-42-655 | | WR AUTO FUEL/OIL | | 215.08 |
| | 52-43-655 | | SR AUTO FUEL/OIL | | 215.08 |
| | 53-40-655 | | EL AUTO FUEL/OIL | | 215.08 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| TEKLAB,INC | | 11/18/09 | 40748 | 75.00 | |
| 116600 | 52-43-539 | | SR OTHER PROF SER | | 75.00 |
| UMB BANK, NA | | 11/18/09 | 40749 | 332794.38 | |
| 10/19/09 SERIES | 60-40-700 | | BOND PRINCIPLE & | | 332794.38 |
| WASTE MANAGEMENT OF ST LOUIS | | 11/18/09 | 40750 | 13709.75 | |
| 4092989-1841-1 | 13-44-573 | | GA GARBAGE DISPOS | | 13709.75 |
| WATTS COPY SYSTEMS | | 11/18/09 | 40751 | 120.00 | |
| 124358 | 01-21-831 | | PD OFFICE EQUIPMT | | 120.00 |
| WOODRUFF JR, MELVIN | | 11/18/09 | 40752 | 151.30 | |
| MED 11/17 MEL | 01-21-534 | | PD MEDICAL | | 44.30 |
| Med 11/17Mel | 01-21-534 | | PD MEDICAL | | 107.00 |
| ** TOTAL CHECKS ISSUED | | | | 377151.01 | |

A/P MANUAL CHECK POSTING LIST
POSTINGS FROM ALL CHECK REGISTRATION RUNS(NR) SINCE LAST CHECK VOUCHER RUN(NCR)

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST | REG # |
|---|---|---|---|---|---|---|
| VILLAGE OF FREEBURG GENERAL | | 11/10/09 | 1015 | 10000.00 | | 975 |
| CSB Nov 09 EL | 53-00-110 | | CASH - CITIZENS - | | 7500.00 | |
| CSB Nov 09 SR | 52-00-110 | | CASH - CITIZENS - | | 1000.00 | |
| CSB Nov 09 WR | 51-00-110 | | CASH IN UNION - W | | 1500.00 | |
| VILLAGE OF FREEBURG GENERAL | | 11/10/09 | 36175 | 57000.00 | | 975 |
| Regions 11/09EL | 53-00-110 | | CASH - CITIZENS - | | 42750.00 | |
| Regions 11/09SR | 52-00-110 | | CASH - CITIZENS - | | 5700.00 | |
| Regions 11/09WR | 51-00-110 | | CASH - CITIZENS - | | 8550.00 | |

** TOTAL MANUAL CHECKS LISTED 67000.00

** TOTAL OF ALL LISTED CHECKS 444151.01

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| KIENSTRA CONCRETE PRODUCTS | | 11/18/09 | 40753 | 825.00 | |
| 1035 replacemen | 13-44-575.1 | GA RECYCLING PROP | | | 825.00 |
| ** TOTAL CHECKS ISSUED | | | | 825.00 | |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO / AMOUNT | DIST |
|---|---|---|---|---|
| ADP - CHARGES | | 11/13/09 | 311 124.39 | |
| #23-09 | 01-11-539 | AD OTHER PROF SER | | 31.10 |
| | 51-42-539 | WR OTHER PROF SER | | 31.10 |
| | 52-43-539 | SR OTHER PROF SER | | 31.10 |
| | 53-40-539 | EL OTHER PROF SER | | 31.09 |
| REGIONS - PAYROLL | | 11/13/09 | 312 39120.99 | |
| #23-'09 | 01-00-215 | PR W/H FICA | | 4260.38- |
| | 01-00-216 | PR W/H RETIREMENT | | 2433.88- |
| | 01-00-213 | PR W/H FIT | | 6354.66- |
| | 01-00-214 | PR W/H SIT | | 1733.95- |
| | 01-00-196 | EXCHANGE - PAYROL | | 1459.79- |
| | 01-21-552 | PD TELEPHONE | | 167.78- |
| | 01-11-552 | AD TELEPHONE | | 73.75- |
| | 12-00-110 | CASH - CITIZENS - | | 50.00- |
| | 51-42-552 | WR TELEPHONE | | 10.00- |
| | 51-00-110 | CASH - CITIZENS - | | 5219.66- |
| | 52-00-110 | CASH - CITIZENS - | | 3674.33- |
| | 53-40-552 | EL TELEPHONE | | 75.15- |
| | 53-00-110 | CASH - CITIZENS - | | 13694.45- |
| #23-09 | 01-21-421 | PD REGULAR SALARI | | 17078.90 |
| | 01-21-422 | PD OVERTIME | | 1109.38 |
| | 01-21-425 | PD PART-TIME SALA | | 408.00 |
| | 01-21-426 | PD LONGEVITY/EDUC | | 257.70 |
| | 01-11-431 | AD ELECTED SALARI | | 966.67 |
| | 01-11-421 | AD REGULAR SALARI | | 1621.25 |
| | 01-16-421 | ZO REGULAR SALARI | | 560.00 |
| | 01-16-431 | ZO SALARIES, APPO | | 210.00 |
| | 01-41-421 | ST REGULAR SALARI | | 9704.85 |
| | 01-41-423 | ST OVERTIME | | 1049.99 |
| | 12-23-421 | ES REGULAR SALARI | | 50.00 |
| | 01-00-110 | CASH - CITIZEN - | | 50.00 |
| | 51-42-421 | WR REGULAR SALARI | | 5041.24 |
| | 51-42-423 | WR OVERTIME | | 188.42 |
| | 01-00-110 | CASH - CITIZEN - | | 5219.66 |
| | 52-43-421 | SR REGULAR SALARI | | 3366.44 |
| | 52-43-423 | SR OVERTIME | | 307.89 |
| | 01-00-110 | CASH - CITIZEN - | | 3674.33 |
| | 53-40-421 | EL REGULAR SALARI | | 13446.77 |
| | 53-40-423 | EL OVERTIME | | 322.83 |
| | 01-00-110 | CASH - CITIZEN - | | 13694.45 |
| REGIONS - PAYROLL TAXES | | 11/13/09 | 313 16615.49 | |
| #23-'09 | 12-00-110 | CASH - CITIZENS - | | 3.83- |
| | 51-00-110 | CASH - CITIZENS - | | 400.07- |
| | 52-00-110 | CASH - CITIZENS - | | 281.09- |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO / AMOUNT / DIST |
|---|---|---|---|
| | 53-00-110 | CASH - CITIZENS - | 1053.37- |
| #23-09 | 01-00-215 | PR W/H FICA | 4260.38 |
| | 01-00-213 | PR W/H FIT | 6354.66 |
| | 01-00-214 | PR W/H SIT | 1733.95 |
| | 01-21-453 | PD UNEMPLOYMENT I | 6.12 |
| | 01-21-461 | PD SOCIAL SECURIT | 1411.12 |
| | 01-21-461 | PD SOCIAL SECURIT | 31.21 |
| | 01-11-461 | AD SOCIAL SECURIT | 73.94 |
| | 01-11-461 | AD SOCIAL SECURIT | 124.09 |
| | 01-41-461 | ST SOCIAL SECURIT | 822.75 |
| | 01-16-461 | ZO SOCIAL SECURIT | 58.91 |
| | 12-23-461 | ES SOCIAL SECURIT | 3.83 |
| | 01-00-110 | CASH - CITIZEN - | 3.83 |
| | 51-42-461 | WR SOCIAL SECURIT | 400.07 |
| | 01-00-110 | CASH - CITIZEN - | 400.07 |
| | 52-43-461 | SR SOCIAL SECURIT | 281.09 |
| | 01-00-110 | CASH - CITIZEN - | 281.09 |
| | 53-40-461 | EL SOCIAL SECURIT | 1053.37 |
| | 01-00-110 | CASH - CITIZEN - | 1053.37 |

** TOTAL CHECKS ISSUED 55860.87

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011461004 | ROGER RODDY, REMAX | 40754 | 11/23/09 | 20.53 |

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0033022001 | MAC MEDICAL, INC | 40755 | 11/23/09 | 65.53 |

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0033022101 | MAC MEDICAL, INC | 40756 | 11/23/09 | 25.00 |

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0010865001 | JANET SANTOS | 40757 | 11/23/09 | 15.54 |

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011585503 | PAUL THESSING | 40758 | 11/23/09 | 60.68 |

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011567001 | JON BABINSKY | 40759 | 11/23/09 | 118.98 |

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0014515002 | S & E CONTRACTING | 40760 | 11/23/09 | 50.00 |

SYS DATE 112309

VILLAGE OF FREEBURG

U/B R E F U N D R E G I S T E R 144

Monday November 23,2009

DATE: 11/23/09



| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0014515201 | S & E CONTRACTING | 40761 | 11/23/09 | 100.00 |

VILLAGE OF FREEBURG
U/B R E F U N D R E G I S T E R 145
Monday November 23,2009

DATE: 11/23/09

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0011241101 | DORIS MARTIN TRUST | 40762 | 11/23/09 | 77.99 |

Monday November 23,2009

DATE: 11/23/09

| ACCOUNT # | NAME | CHECK # | CHECK DATE | CHECK AMOUNT |
|---|---|---|---|---|
| 0012083101 | JLP CONSTRUCTION | 40763 | 11/23/09 | 100.00 |

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 709
Tuesday November 24,2009



| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| ANRUS VETERINARY CLINIC | | 11/24/09 | 40764 | 39.40 | |
| 51251 | 01-21-670 | | PD POLICE CANINE | | 39.40 |
| BLUE CROSS BLUE SHIELD OF ILL | | 11/24/09 | 40765 | 17030.37 | |
| BCBSDEC09 | 01-00-151 | | DUE FROM EMPLOYEE | | 246.16 |
| | 01-11-451 | | AD HEALTH INSURAN | | 644.86 |
| | 01-21-451 | | PD HEALTH INSURAN | | 6894.18 |
| | 01-41-451 | | ST HEALTH INSURAN | | 1084.08 |
| | 51-42-451 | | WR HEALTH INSURAN | | 1728.94 |
| | 52-43-451 | | SR HEALTH INSURAN | | 1728.94 |
| | 53-40-451 | | EL HEALTH INSURAN | | 4703.21 |
| BURR OAK METALWERKS | | 11/24/09 | 40766 | 887.59 | |
| 1326 | 52-43-612 | | SR SUPPLIES, EQUI | | 847.59 |
| 1329 | 01-41-612 | | ST SUPPLIES, EQUI | | 40.00 |
| CARTER, JOSEPH OR JENNIFER | | 11/24/09 | 40767 | 229.67 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 229.67 |
| CLEAN THE UNIFORM CO HIGHLAND | | 11/24/09 | 40768 | 439.56 | |
| 31145513 | 51-42-471 | | WR UNIFORM RENTAL | | 48.84 |
| | 52-43-471 | | SR UNIFORM RENTAL | | 48.84 |
| | 53-40-471 | | EL UNIFORM RENTAL | | 48.84 |
| 31147629 | 51-42-471 | | WR UNIFORM RENTAL | | 48.84 |
| | 52-43-471 | | SR UNIFORM RENTAL | | 48.84 |
| | 53-40-471 | | EL UNIFORM RENTAL | | 48.84 |
| 31149690 | 51-42-471 | | WR UNIFORM RENTAL | | 48.84 |
| | 52-43-471 | | SR UNIFORM RENTAL | | 48.84 |
| | 53-40-471 | | EL UNIFORM RENTAL | | 48.84 |
| COCHEBA, CELESTE | | 11/24/09 | 40769 | 62.98 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 62.98 |
| DANFORD, RAYMOND | | 11/24/09 | 40770 | 394.35 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 394.35 |
| ECONO SIGNS LLC | | 11/24/09 | 40771 | 592.58 | |
| 887831 | 13-44-575.1 | | GA RECYCLING PROP | | 592.58 |
| EGELSTON, DONALD OR ELINOR | | 11/24/09 | 40772 | 91.55 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 91.55 |
| EVERSMAN, JEAN | | 11/24/09 | 40773 | 162.39 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 162.39 |
| FLETCHER-REINHARDT CO. | | 11/24/09 | 40774 | 4175.79 | |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| S1015087.001 | 53-40-851 | EL UTILITY SYS PR | | | 4175.79 |
| FORT DEARBORN LIFE INSURANCE | | 11/24/09 | 40775 | 342.99 | |
| 20091116 | 01-11-451 | AD HEALTH INSURAN | | | 12.26 |
| | 01-21-451 | PD HEALTH INSURAN | | | 132.35 |
| | 01-41-451 | ST HEALTH INSURAN | | | 21.57 |
| | 51-42-451 | WR HEALTH INSURAN | | | 33.83 |
| | 52-43-451 | SR HEALTH INSURAN | | | 33.83 |
| | 53-40-451 | EL HEALTH INSURAN | | | 109.15 |
| FREEBURG SPORTSMAN'S CLUB | | 11/24/09 | 40776 | 128.93 | |
| 2008 RETA | 01-11-955 | AD REFUNDS (Real | | | 128.93 |
| GALLS, AN ARAMARK COMPANY | | 11/24/09 | 40777 | 110.98 | |
| 510196803 | 01-21-471 | PD UNIFORM ALLOWA | | | 110.98 |
| GRAINGER | | 11/24/09 | 40778 | 88.00 | |
| 9121072665 | 53-40-615 | EL SUPPL, INFRAST | | | 88.00 |
| GREEN MILL SERVICE STA. | | 11/24/09 | 40779 | 288.60 | |
| 11/14-11/21/09 | 53-40-655 | EL AUTO FUEL/OIL | | | 72.15 |
| | 01-41-655 | ST AUTO FUEL/OIL | | | 72.15 |
| | 51-42-655 | WR AUTO FUEL/OIL | | | 72.15 |
| | 52-43-655 | SR AUTO FUEL/OIL | | | 72.15 |
| HAUCK, DAVID OR SUSAN | | 11/24/09 | 40780 | 240.16 | |
| 2008 RETA | 01-11-955 | AD REFUNDS (Real | | | 240.16 |
| HD SUPPLY WATERWORKS, LTD | | 11/24/09 | 40781 | 919.56 | |
| 97610849 | 51-42-615 | WR SUPPL, INFRAST | | | 919.56 |
| HEROS IN STYLE | | 11/24/09 | 40782 | 35.00 | |
| 91253 | 01-21-471 | PD UNIFORM ALLOWA | | | 35.00 |
| HERZING, DENNIS | | 11/24/09 | 40783 | 99.03 | |
| 2008 RETA | 01-11-955 | AD REFUNDS (Real | | | 99.03 |
| HTC TELEPHONE COMPANY | | 11/24/09 | 40784 | 11.99 | |
| HTC20091111 | 01-11-552 | AD TELEPHONE | | | 5.37 |
| | 01-21-552 | PD TELEPHONE | | | 4.78 |
| | 53-40-552 | EL TELEPHONE | | | 1.84 |
| JENKINS, ROBERT | | 11/24/09 | 40785 | 86.11 | |
| CLOTHING 2009 | 51-42-471 | WR UNIFORM RENTAL | | | 28.70 |
| | 52-43-471 | SR UNIFORM RENTAL | | | 28.70 |
| | 53-40-571 | EL UTILITIES | | | 28.71 |
| KALTWASSER, DAVID OR MARISSA | | 11/24/09 | 40786 | 296.87 | |

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 296.87 |
| KAMPER, VERLAN E. TRUST | | 11/24/09 | 40787 | 21.89 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 21.89 |
| KIENSTRA CONCRETE PRODUCTS | | 11/24/09 | 40788 | 562.50 | |
| 1175 | 13-44-575.1 | | GA RECYCLING PROP | | 562.50 |
| LAUF, JOHN OR JACALYN | | 11/24/09 | 40789 | 14.82 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 14.82 |
| LUGGE, JAMES OR CHRISTY | | 11/24/09 | 40790 | 642.19 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 642.19 |
| LUGGE, JAMES TRUST | | 11/24/09 | 40791 | 24.27 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 24.27 |
| MEYER, WILLIAM OR MARJORIE | | 11/24/09 | 40792 | 123.11 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 123.11 |
| MISSOURI POLICE CANINE ASSOC | | 11/24/09 | 40793 | 30.00 | |
| 2010 DUES | 01-21-670 | | PD POLICE CANINE | | 30.00 |
| MOHR, JEFF | | 11/24/09 | 40794 | 286.79 | |
| Med 11/23 Sarah | 01-41-534 | | ST MEDICAL | | 28.67 |
| | 51-42-534 | | WR MEDICAL | | 57.35 |
| | 52-43-534 | | SR MEDICAL | | 86.03 |
| | 53-40-534 | | EL MEDICAL | | 114.74 |
| MCCARTHY, HERBERT OR EDITH | | 11/24/09 | 40795 | 153.89 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 153.89 |
| PARRISH, DOUGLAS OR KATHERINE | | 11/24/09 | 40796 | 78.09 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 78.09 |
| PARRISH, HERSCHEL C JR & ELAI | | 11/24/09 | 40797 | 263.71 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 263.71 |
| PEEK, LINDA | | 11/24/09 | 40798 | 162.67 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 162.67 |
| PFANNEBECKER, BRUCE OR VANETA | | 11/24/09 | 40799 | 148.90 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 148.90 |
| POLSON, JULIE | | 11/24/09 | 40800 | 1059.47 | |
| All 11/23 Julie | 01-11-534 | | AD MEDICAL | | 24.00 |
| | 51-42-534 | | WR MEDICAL | | 24.00 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST |
|---|---|---|---|---|---|
| | 52-43-534 | | SR MEDICAL | | 24.00 |
| | 53-40-534 | | EL MEDICAL | | 48.00 |
| Med 11/23 Julie | 01-11-534 | | AD MEDICAL | | 100.00 |
| | 51-42-534 | | WR MEDICAL | | 100.00 |
| | 52-43-534 | | SR MEDICAL | | 100.00 |
| | 53-40-534 | | EL MEDICAL | | 200.00 |
| Med 11/23 Kevin | 01-11-534 | | AD MEDICAL | | 54.09 |
| | 51-42-534 | | WR MEDICAL | | 54.09 |
| | 52-43-534 | | SR MEDICAL | | 54.09 |
| | 53-40-534 | | EL MEDICAL | | 108.20 |
| Med 11/23 Kurt | 01-11-534 | | AD MEDICAL | | 33.80 |
| | 51-42-534 | | WR MEDICAL | | 33.80 |
| | 52-43-534 | | SR MEDICAL | | 33.80 |
| | 53-40-534 | | EL MEDICAL | | 67.60 |
| PORTER, GERALD | | 11/24/09 | 40801 | 253.43 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 253.43 |
| RANGE, KURT OR JANE | | 11/24/09 | 40802 | 98.09 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 98.09 |
| RANGE, THOMAS OR PATRICIA | | 11/24/09 | 40803 | 146.08 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 146.08 |
| REAGAN, MICHAEL OR ELAINE | | 11/24/09 | 40804 | 309.42 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 309.42 |
| SAHR, GREGORY OR CYNTHIA | | 11/24/09 | 40805 | 232.73 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 232.73 |
| SCHENEWERK, BRIAN | | 11/24/09 | 40806 | 15.35 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 15.35 |
| SCHENEWERK, WARREN OR DONNA | | 11/24/09 | 40807 | 282.26 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 282.26 |
| SCHWEIGER, ROBERT | | 11/24/09 | 40808 | 2.24 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 2.24 |
| SMITH, WILBERT | | 11/24/09 | 40809 | 158.44 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 158.44 |
| STOCK, JOSEPH OR DIANE | | 11/24/09 | 40810 | 334.77 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 334.77 |
| THIES, FRANK OR JUDY | | 11/24/09 | 40811 | 11.70 | |
| 2008 RETA | 01-11-955 | | AD REFUNDS (Real | | 11.70 |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| TURNER, JOHN OR THERESA | | 11/24/09 | 40812 | 22.82 | |
| 2008 RETA | 01-11-955 | AD REFUNDS (Real | | | 22.82 |
| U.S. POST OFFICE | | 11/24/09 | 40813 | 900.00 | |
| SUP02091123 | 51-42-551 | WR POSTAGE | | | 225.00 |
| | 52-43-551 | SR POSTAGE | | | 225.00 |
| | 53-40-551 | EL POSTAGE | | | 225.00 |
| | 13-44-551 | GA POSTAGE | | | 225.00 |
| VILLAGE OF FRG UTILITIES | | 11/24/09 | 40814 | 2467.72 | |
| 10/16-11/15/09 | 01-11-571 | AD UTILITIES | | | 368.41 |
| | 01-21-571 | PD UTILITIES | | | 245.61 |
| | 01-41-571 | ST UTILITIES | | | 110.87 |
| | 51-42-571 | WR UTILITIES | | | 98.47 |
| | 52-43-576 | SR ELECTRICITY PU | | | 1396.16 |
| | 53-40-571 | EL UTILITIES | | | 241.03 |
| | 58-55-571 | SWP UTILITIES | | | 7.17 |
| VISITING NURSE ASSOCIATION | | 11/24/09 | 40815 | 216.00 | |
| 5490 | 01-11-534 | AD MEDICAL | | | 120.00 |
| | 01-21-534 | PD MEDICAL | | | 24.00 |
| | 51-42-534 | WR MEDICAL | | | 24.00 |
| | 52-43-534 | SR MEDICAL | | | 24.00 |
| | 53-40-534 | EL MEDICAL | | | 24.00 |
| WATSON'S OFFICE CITY | | 11/24/09 | 40816 | 1182.50 | |
| 86157 | 01-11-652 | AD OPERATING SUPP | | | 59.13 |
| | 51-42-652 | WR OPERATING SUPP | | | 59.13 |
| | 52-43-652 | SR OPERATING SUPP | | | 59.13 |
| | 53-40-652 | EL OPERATING SUPP | | | 59.11 |
| 86537 | 01-11-652 | AD OPERATING SUPP | | | 236.50 |
| | 51-42-652 | WR OPERATING SUPP | | | 236.50 |
| | 52-43-652 | SR OPERATING SUPP | | | 236.50 |
| | 53-40-652 | EL OPERATING SUPP | | | 236.50 |
| WRIGHT, BENNY OR JUANITA | | 11/24/09 | 40817 | 158.34 | |
| 2008 RETA | 01-11-955 | AD REFUNDS (Real | | | 158.34 |
| ** TOTAL CHECKS ISSUED | | | | 37118.64 | |

A/P MANUAL CHECK POSTING LIST
POSTINGS FROM ALL CHECK REGISTRATION RUNS(NR) SINCE LAST CHECK VOUCHER RUN(NCR)

| PAYABLE TO / INV NO | GL NO | CHECK DATE | CHECK NO / DESCRIPTION | AMOUNT | DIST | REG # |
|---|---|---|---|---|---|---|
| COMMERCE BANK, NA AS TRUSTEE | | 11/10/09 | 0117 | 2515.74 | | 981 |
| Nov 09 | 01-11-896 | | AD TIF FREEBURG C | | 2515.74 | |
| ** TOTAL MANUAL CHECKS LISTED | | | | 2515.74 | | |
| ** TOTAL OF ALL LISTED CHECKS | | | | 39634.38 | | |

| PAYABLE TO / INV NO | GL NO | CHECK DATE / DESCRIPTION | CHECK NO | AMOUNT | DIST |
|---|---|---|---|---|---|
| KAESBERG, BARBARA | | 11/27/09 | 40818 | 740.79 | |
| 12/01/09 | 01-00-196 | EXCHANGE - PAYROL | | | 740.79 |
| ** TOTAL CHECKS ISSUED | | | | 740.79 | |

A / P W A R R A N T L I S T

REGISTER # 711

DATE: 11/30/09 Monday November 30,2009 

| PAYABLE TO / INV NO | CHECK DATE / G/L NUMBER | CHECK NO / DESCRIPTION | AMOUNT / DIST |
|---|---|---|---|
| 01 AALCO PIPE & VALVE | | | 813.50 |
| 63191 | 53-40-620 | EL POWER PLANT PA | 163.33 |
| 63218 | 51-42-615 | WR SUPPL, INFRAST | 650.17 |
| 01 ACE HARDWARE OF FREEBURG | | | 1550.87 |
| NOVEMBER 09 | 01-21-611 | PD SUPPLIES, BUIL | 38.97 |
| NOVEMBER 09 | 01-21-613 | PD SUPPLIES, VEHI | 5.99 |
| NOVEMBER 09 | 01-41-612 | ST SUPPLIES, EQUI | 44.46 |
| NOVEMBER 09 | 01-41-614 | ST SUPPLIES, STRE | 14.98 |
| NOVEMBER 09 | 01-41-653 | ST SMALL TOOLS | 16.99 |
| NOVEMBER 09 | 51-42-613 | WR SUPPLIES, VEHI | 13.98 |
| NOVEMBER 09 | 51-42-652 | WR OPERATING SUPP | 16.99 |
| NOVEMBER 09 | 51-42-653 | WR SMALL TOOLS | 17.99 |
| NOVEMBER 09 | 52-43-615 | SR SUPPL, INFRAST | .49 |
| NOVEMBER 09 | 52-43-653 | SR SMALL TOOLS | 80.43 |
| NOVEMBER 09 | 53-00-196 | EXCHANGE - CHRIST | 899.10 |
| NOVEMBER 09 | 53-40-615 | EL SUPPL, INFRAST | 388.52 |
| NOVEMBER 09 | 53-40-620 | EL POWER PLANT PA | 11.98 |
| 01 BHMG SERVICE CORPORATION | | | 2236.11 |
| 1019.182 | 53-40-532 | EL ENGINEERING | 2236.11 |
| 01 EQUIPMENT SERVICE CO., IN | | | 358.47 |
| 24542 | 01-41-613 | ST SUPPLIES, VEHI | 358.47 |
| 01 FIA CARD SERVICES | | | 3612.69 |
| 1109 DANF | 01-11-562 | AD TRAVEL EXPENSE | 498.40 |
| 1109 DINT | 52-43-551 | SR POSTAGE | 22.60 |
| 1109 DINT | 53-40-620 | EL POWER PLANT PA | 2923.56 |
| 1109 HERZ | 01-11-651 | AD OFFICE SUPPLIE | 151.63 |
| 1109 HERZ | 01-41-563 | ST TRAINING | 16.50 |
| 01 FREEBURG PRINTING & PUBLISHING | | | 105.00 |
| 76532 | 13-44-575 | GA RECYCLING | 105.00 |
| 01 JERRY'S TRK & ATO BDY INC | | | 3097.41 |
| UNIT 98 | 01-21-513 | PD SERVICES, VEHI | 3097.41 |
| 01 L & J MUNICIPAL SUPPLY, INC | | | 180.20 |
| 10102 | 51-42-615 | WR SUPPL, INFRAST | 180.20 |
| 01 PDC LABORATORIES, INC | | | 390.00 |
| 6524765 | 51-42-539 | WR OTHER PROF SER | 150.00 |
| 6524765 | 51-42-539 | WR OTHER PROF SER | 240.00 |
| 01 SHAFFERS TIRE SERVICE | | | 70.00 |
| 27211 | 01-21-513 | PD SERVICES, VEHI | 45.00 |
| 27214 | 01-21-513 | PD SERVICES, VEHI | 25.00 |

** TOTAL CHECKS TO BE ISSUED 12414.25

# G / L INVESTMENT REGISTER



| INVESTMENT NUMBER | PURCHASE DATE | MATURITY DATE | ACCOUNT NUMBER | PRINCIPAL | INTEREST RATE | INVESTMENT PERIOD | EXPECTED INTEREST | PRINCIPAL PAID BACK | INTEREST RECEIVED | TOTAL DUE |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-001 | 01/09/09 | 01/09/16 | 01-00-116 | 20500.00 | 4.5000 | 7 (Y) | 6457.50 | .00 | .00 | 26957.50 |
| GEN - 7 YR CD NO PENALTY INVESTMENT-CERT. OF DEPOSIT CITIZENS | | | | | | | | | | |
| 01-002 | 03/09/06 | 03/09/10 | 01-00-116 | 20107.61 | 4.8000 | 4 (Y) | 3860.66 | .00 | .00 | 23968.27 |
| GEN - 4 YR CD NO PENALTY INVESTMENT-CERT. OF DEPOSIT CITIZENS | | | | | | | | | | |
| 15-001 | 01/09/09 | 01/09/16 | 15-00-116 | 62000.00 | 4.5000 | 7 (Y) | 19530.00 | .00 | .00 | 81530.00 |
| MFT - 7 YR CD NO PENALTY INVESTMENT-CERT. OF DEPOSIT CITIZENS | | | | | | | | | | |
| 15-002 | 03/09/06 | 03/09/10 | 15-00-116 | 62000.00 | 4.8000 | 4 (Y) | 11904.00 | .00 | .00 | 73904.00 |
| MFT - 4 YR CD NO PENALTY INVESTMENT-CERT. OF DEPOSIT CITIZENS | | | | | | | | | | |
| 20-001 | 06/28/07 | 06/28/10 | 20-00-116 | 15000.00 | 5.1500 | 3 (Y) | 2317.50 | .00 | .00 | 17317.50 |
| IMPACT - 3 YR CD NO PENAL INVESTMENT - CERTIFICATE OF DEPO CITIZENS | | | | | | | | | | |
| 51-001 | 01/09/09 | 01/09/16 | 51-00-116 | 13500.00 | 4.5000 | 7 (Y) | 4252.50 | .00 | .00 | 17752.50 |
| WR - 7 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITIZENS | | | | | | | | | | |
| 51-002 | 03/09/06 | 03/09/10 | 51-00-116 | 13500.00 | 4.8000 | 4 (Y) | 2592.00 | .00 | .00 | 16092.00 |
| WR - 4YRr CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITZENS | | | | | | | | | | |
| 51-003 | 10/03/08 | 10/03/11 | 51-00-116 | 60000.00 | 4.2500 | 3 (Y) | 7650.00 | .00 | .00 | 67650.00 |
| WR - 3 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITIZENS | | | | | | | | | | |
| 52-001 | 03/09/06 | 03/09/10 | 52-00-116 | 47156.00 | 4.8000 | 4 (Y) | 9053.95 | .00 | .00 | 56209.95 |
| SR - 4 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITZENS | | | | | | | | | | |
| 52-002 | 01/09/09 | 01/09/16 | 52-00-116 | 47500.00 | 4.5000 | 7 (Y) | 14962.50 | .00 | .00 | 62462.50 |
| SR - 7 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITIZENS | | | | | | | | | | |
| 52-003 | 10/03/08 | 10/03/11 | 52-00-116 | 40000.00 | 4.2500 | 3 (Y) | 5100.00 | .00 | .00 | 45100.00 |
| SR - 3 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITIZENS | | | | | | | | | | |
| 53-001 | 01/09/09 | 01/09/16 | 53-00-116 | 454500.00 | 4.5000 | 7 (Y) | 143167.50 | .00 | .00 | 597667.50 |
| EL - 7 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITIZENS | | | | | | | | | | |
| 53-002 | 03/09/06 | 03/09/10 | 53-00-116 | 454500.00 | 4.8000 | 4 (Y) | 87264.00 | .00 | .00 | 541764.00 |
| EL 4 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITZENS | | | | | | | | | | |

G / L  I N V E S T M E N T  R E G I S T E R



| INVESTMENT NUMBER | PURCHASE DATE | MATURITY DATE | ACCOUNT NUMBER | PRINCIPAL | INTEREST RATE | INVESTMENT PERIOD | EXPECTED INTEREST | PRINCIPAL PAID BACK | INTEREST RECEIVED | TOTAL DUE |
|---|---|---|---|---|---|---|---|---|---|---|
| 53-003 | 10/03/08 | 10/03/11 | 53-00-116 | 280000.00 | 4.2500 | 3 (Y) | 35700.00 | .00 | .00 | 315700.00 |
| EL- 3 YR CD NO PENALTY INVESTMENT - CERT OF DEPOSIT CITIZENS | | | | | | | | | | |
| 53-004 | 08/09/07 | 08/09/11 | 53-00-116 | 50000.00 | 5.2000 | 4 (Y) | 10400.00 | .00 | .00 | 60400.00 |
| ELECTRIC - 4 YR NO PENALT INVESTMENT - CERT OF DEPOSIT CITZENS | | | | | | | | | | |
| 53-005 | 08/09/06 | 08/09/10 | 53-00-116 | 100000.00 | 5.2800 | 4 (Y) | 21120.00 | .00 | .00 | 121120.00 |
| ELECTRIC - 4 YR CD NO PEN INVESTMENT - CERT OF DEPOSIT CITZENS | | | | | | | | | | |
| 16 | INVESTMENTS | | TOTALS: | 1740263.61 | | | 385332.11 | .00 | .00 | 2125595.72 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMINISTRATION | | | | | | | | | |
| REVENUE | | | | | | | | | | |
| 01-00-301 | AD - DISCOUNTS | 4.75 | 9.58 | 0.00 | 0.00 | -9.58 | 0.00% | 14.37 | 0.00 | 0.00 |
| 01-00-311 | PROPERTY TAX | 20,554.54 | 77,300.30 | 0.00 | 104,289.00 | 26,988.70 | 74.12% | 115,962.04 | 0.00 | 89,019.72 |
| 01-00-312 | AD POL PROTECTION TX | 5,352.37 | 20,128.87 | 0.00 | 27,080.00 | 6,951.13 | 74.33% | 30,196.32 | 0.00 | 23,145.23 |
| 01-00-314 | AD IMRF | 23,615.45 | 88,811.56 | 0.00 | 119,836.00 | 31,024.44 | 74.11% | 133,230.66 | 0.00 | 102,265.71 |
| 01-00-315 | AD SIMPLIFIED TELECOMUNIC | 12,250.63 | 94,292.24 | 0.00 | 140,300.00 | 46,007.76 | 67.21% | 141,452.50 | 11,430.83 | 94,279.89 |
| 01-00-318 | AD ELEC FRANCHISE FEE | 0.00 | 106,584.77 | 0.00 | 192,500.00 | 85,915.23 | 55.37% | 159,893.14 | 11,263.44 | 126,969.92 |
| 01-00-320 | AD SOLICITORS LICENSE | 0.00 | 340.00 | 0.00 | 0.00 | -340.00 | 0.00% | 510.05 | 0.00 | 60.00 |
| 01-00-321 | AD LIQUOR LICENSES | 600.00 | 1,230.00 | 0.00 | 3,700.00 | 2,470.00 | 33.24% | 1,845.18 | 300.00 | 730.00 |
| 01-00-323 | AD BUSINESS LICENSES | 70.00 | 1,150.00 | 0.00 | 1,100.00 | -50.00 | 104.55% | 1,725.17 | 0.00 | 990.00 |
| 01-00-325 | AD FRANCHISE LICENSES | 4,678.20 | 14,907.05 | 0.00 | 22,000.00 | 7,092.95 | 67.76% | 22,362.81 | 5,206.58 | 15,338.80 |
| 01-00-326 | AD PEDDLERS LICENSE | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-00-327 | AD COIN OPR MACH LIC | 0.00 | 480.00 | 0.00 | 2,125.00 | 1,645.00 | 22.59% | 720.07 | 0.00 | 2,126.17 |
| 01-00-328 | AD RAFFLE LICENSE | 2.00 | 16.00 | 0.00 | 15.00 | -1.00 | 106.67% | 24.00 | 2.00 | 8.00 |
| 01-00-331 | AD BUILDING PERMITS | 431.85 | 19,331.39 | 0.00 | 21,000.00 | 1,668.61 | 92.05% | 28,999.98 | 334.53 | 17,769.41 |
| 01-00-332 | AD AREA BULK VAR PERM | 125.00 | 500.00 | 0.00 | 500.00 | 0.00 | 100.00% | 750.07 | 0.00 | 500.00 |
| 01-00-333 | AD AMENDMENT | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-00-334 | AD FENCE PERMIT | 0.00 | 85.00 | 0.00 | 65.00 | -20.00 | 130.77% | 127.51 | 0.00 | 50.00 |
| 01-00-335 | AD WRECKING PERMIT | 0.00 | 20.00 | 0.00 | 50.00 | 30.00 | 40.00% | 30.00 | 0.00 | 40.00 |
| 01-00-336 | AD SIGN PERMIT | 10.00 | 90.00 | 0.00 | 50.00 | -40.00 | 180.00% | 135.01 | 0.00 | 40.00 |
| 01-00-338 | AD SPECIAL USE PERMIT | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 125.00 | 125.00 |
| 01-00-339 | AD OTHER PERMITS | 0.00 | 25.00 | 0.00 | 0.00 | -25.00 | #DIV/0! | 37.50 | 0.00 | 0.00 |
| 01-00-341 | AD STATE INCOME TAX | 0.00 | 167,963.33 | 0.00 | 360,000.00 | 192,036.67 | 46.66% | 251,970.19 | 0.00 | 221,212.05 |
| 01-00-342 | AD REPLACEMENT TAX | 0.00 | 4,258.53 | 0.00 | 7,000.00 | 2,741.47 | 60.84% | 6,388.43 | 0.00 | 4,798.66 |
| 01-00-345 | AD SALES TAX | 33,395.37 | 246,230.41 | 0.00 | 375,500.00 | 129,269.59 | 65.57% | 369,382.55 | 33,884.62 | 252,556.17 |
| 01-00-346 | AD ROAD & BRIDGE TAX | 15,988.92 | 59,974.67 | 0.00 | 80,496.00 | 20,521.33 | 74.51% | 89,971.00 | 0.00 | 68,903.12 |
| 01-00-349 | AD LOCAL USE TAX | 0.00 | 27,791.99 | 0.00 | 62,800.00 | 35,008.01 | 44.25% | 41,692.15 | 0.00 | 31,146.88 |
| 01-00-350 | AD RETURN CHECK FEE | 40.00 | 290.00 | 0.00 | 500.00 | 210.00 | 58.00% | 435.04 | 60.00 | 360.00 |
| 01-00-351 | AD COURT FINES | 914.41 | 12,701.58 | 0.00 | 14,000.00 | 1,298.42 | 90.73% | 19,054.27 | 834.68 | 9,423.76 |
| 01-00-352 | AD PARKING FINES | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 0.00% | 0.00 | 0.00 | 35.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-00-370 | AD ACCIDENT REPORT SALES | 20.00 | 170.00 | 0.00 | 250.00 | 80.00 | 68.00% | 255.02 | 15.00 | 155.00 |
| 01-00-371 | AD MAP, ZON ORD SALE | 0.00 | 20.00 | 0.00 | 75.00 | 55.00 | 26.67% | 30.00 | 15.00 | 61.50 |
| 01-00-372 | AD COPY WK,LAMINATG | 1.00 | 44.65 | 0.00 | 50.00 | 5.35 | 89.30% | 66.98 | 6.50 | 37.00 |
| 01-00-373 | AD POSTAGE | 0.00 | 0.85 | 0.00 | 0.00 | -0.85 | #DIV/0! | 1.27 | 0.00 | 0.00 |
| 01-00-379 | AD OTHER SERV CHARGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0.00 | 20.00 |
| 01-00-381 | AD INTEREST INCOME | 81.97 | 1,550.82 | 0.00 | 5,000.00 | 3,449.18 | 31.02% | 2,326.46 | 439.37 | 5,133.55 |
| 01-00-384 | AD SPECTRA SITE LEASE | 661.25 | 5,290.00 | 0.00 | 6,900.00 | 1,610.00 | 76.67% | 7,935.79 | 575.00 | 4,600.00 |
| 01-00-385 | AD GRANTS | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-00-386 | AD T.I.F./FREEBURG CENTER | 0.00 | 97,254.95 | 0.00 | 178,834.00 | 81,579.05 | 54.38% | 145,897.01 | 0.00 | 173,135.94 |
| 01-00-388 | AD POL DUI - VEHICLE FUND | 164.99 | 1,829.74 | 0.00 | 2,000.00 | 170.26 | 91.49% | 2,744.88 | 146.83 | 1,359.21 |
| 01-00-389 | AD OTHER REVENUE (From Re | 0.00 | 0.00 | 0.00 | 20,200.00 | 20,200.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-00-389.2 | AD POL RESTITUTION DUI | 100.00 | 1,076.75 | 0.00 | 1,000.00 | -76.75 | 107.68% | 1,615.28 | 0.00 | 589.29 |
| 01-00-389.6 | AD POLICE CANINE | 0.00 | 20.00 | 0.00 | 1,000.00 | 980.00 | 2.00% | 30.00 | 0.00 | 0.00 |
| 01-00-389.7 | AD TOBACCO COMPLIANCE GRA | 0.00 | 1,100.00 | 0.00 | 1,100.00 | 0.00 | 100.00% | 1,650.16 | 0.00 | 1,100.00 |
| 01-00-391 | AD PROCEEDS FIXED ASSET S | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 0.00% | 0.00 | 0.00 | 501.00 |
| 01-00-394 | AD PROCEEDS - LOT SALE IP | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00% | 0.00 | 0.00 | 64,813.51 |
| 01-00-395 | AD REFUNDS,REIMBMTS | 0.00 | 42.00 | 0.00 | 500.00 | 458.00 | 8.40% | 63.00 | 0.00 | 684.79 |
| 01-00-395.1 | ST REIMBURSEMENTS/SUPPLIE | 0.00 | 66.10 | 0.00 | 3,700.00 | 3,633.90 | 1.79% | 99.15 | 1,836.35 | 3,645.70 |
| 01-00-400 | AD BATEMAN RESTITUTION | 0.00 | 100.00 | 0.00 | 50.00 | -50.00 | 200.00% | 150.01 | 0.00 | 20.00 |
| | **TOTAL GENERAL FUND REVENUE** | 119,062.70 | 1,053,078.13 | 0.00 | 1,767,115.00 | 714,036.87 | 59.59% | 1,579,775.02 | 66,475.73 | 1,317,749.98 |
| **EXEPNSE** | | | | | | | | | | |
| 01-11-421 | AD REGULAR SALARIES | 1,621.25 | 27,476.01 | 0.00 | 42,200.00 | 14,723.99 | 65.11% | 41,218.13 | 3,125.22 | 28,152.25 |
| 01-11-423 | AD OVERTIME | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-11-426 | AD EMPLOYEE BONUSES | 0.00 | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-11-431 | AD ELECTED SALARIES | 966.67 | 20,466.72 | 0.00 | 35,000.00 | 14,533.28 | 58.48% | 30,703.15 | 2,483.34 | 23,336.72 |
| 01-11-451 | AD HEALTH INSURANCE | 657.12 | 5,256.96 | 0.00 | 8,200.00 | 2,943.04 | 64.11% | 7,886.22 | 844.43 | 6,753.86 |
| 01-11-453 | AD UNEMPLOYMENT INSURANCE | 0.00 | 36.95 | 0.00 | 250.00 | 213.05 | 14.78% | 55.43 | 0.00 | 46.80 |
| 01-11-454 | AD WORKERS COMPENSATION | 737.92 | 737.92 | 0.00 | 900.00 | 162.08 | 81.99% | 1,106.99 | 887.88 | 887.88 |
| 01-11-461 | AD SOCIAL SECURITY | 198.03 | 3,671.02 | 0.00 | 6,100.00 | 2,428.98 | 60.18% | 5,507.08 | 429.04 | 3,940.45 |
| 01-11-462 | AD IMRF | 0.00 | 1,928.74 | 0.00 | 3,500.00 | 1,571.26 | 55.11% | 2,893.39 | 392.45 | 2,342.67 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-11-511 | AD SERVICES, BUILDING | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-11-512 | AD SERVICES, EQUIPMT | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 0.00% | 0.00 | 0.00 | 465.50 |
| 01-11-519 | AD SERVICES, OTHER | 0.00 | 493.00 | 0.00 | 2,000.00 | 1,507.00 | 24.65% | 739.57 | 0.00 | 1,243.00 |
| 01-11-531 | AD ACCOUNTING | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00% | 0.00 | 0.00 | 2,525.00 |
| 01-11-532 | AD ENGINEERING | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-11-533 | AD LEGAL | 3,607.08 | 7,152.11 | 0.00 | 20,000.00 | 12,847.89 | 35.76% | 10,729.23 | 1,291.51 | 11,298.27 |
| 01-11-534 | AD MEDICAL | 353.89 | 2,616.84 | 0.00 | 5,750.00 | 3,133.16 | 45.51% | 3,925.65 | 632.44 | 3,336.25 |
| 01-11-536 | AD JANITORIAL | 0.00 | 84.34 | 0.00 | 500.00 | 415.66 | 16.87% | 126.52 | 0.00 | 189.31 |
| 01-11-538 | AD CODE CODIFICATION | 0.00 | 1,309.50 | 0.00 | 2,500.00 | 1,190.50 | 52.38% | 1,964.44 | 0.00 | 0.00 |
| 01-11-539 | AD OTHER PROF SERVICES | 31.10 | 5,917.10 | 0.00 | 12,000.00 | 6,082.90 | 49.31% | 8,876.53 | 523.50 | 9,982.87 |
| 01-11-551 | AD POSTAGE | 0.00 | 995.66 | 0.00 | 1,500.00 | 504.34 | 66.38% | 1,493.63 | 0.00 | 750.43 |
| 01-11-552 | AD TELEPHONE | 430.29 | 3,598.93 | 0.00 | 7,000.00 | 3,401.07 | 51.41% | 5,398.93 | 544.42 | 4,692.28 |
| 01-11-553 | AD PUBLISHING,ADVERTMT | 0.00 | 67.20 | 0.00 | 250.00 | 182.80 | 26.88% | 100.81 | 22.40 | 105.80 |
| 01-11-554 | AD PRINTING, COPYING | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 15.30 |
| 01-11-559 | AD RECORDING FEES | 131.00 | 431.00 | 0.00 | 500.00 | 69.00 | 86.20% | 646.56 | 20.00 | 313.00 |
| 01-11-561 | AD DUES | 0.00 | 75.00 | 0.00 | 100.00 | 25.00 | 75.00% | 112.51 | 0.00 | 70.00 |
| 01-11-562 | AD TRAVEL EXPENSE | 59.54 | 787.37 | 0.00 | 1,500.00 | 712.63 | 52.49% | 1,181.17 | 213.41 | 852.66 |
| 01-11-563 | AD TRAINING/COMP CLASSES | 500.00 | 996.00 | 0.00 | 1,000.00 | 4.00 | 99.60% | 1,494.14 | 0.00 | 155.00 |
| 01-11-565 | AD PUBLICATIONS | 0.00 | 38.00 | 0.00 | 100.00 | 62.00 | 38.00% | 57.00 | 0.00 | 0.00 |
| 01-11-571 | AD UTILITIES | 782.96 | 3,588.37 | 0.00 | 6,000.00 | 2,411.63 | 59.81% | 5,383.09 | 455.21 | 3,191.31 |
| 01-11-591 | AD LIABILITY INSURANCE | 3,869.27 | 3,869.27 | 0.00 | 3,100.00 | -769.27 | 124.82% | 5,804.48 | 2,899.67 | 2,899.67 |
| 01-11-592 | AD GENERAL INSURANCE | 1,859.72 | 1,859.72 | 0.00 | 1,000.00 | -859.72 | 185.97% | 2,789.85 | 1,056.44 | 744.44 |
| 01-11-611 | AD SUPPLIES, BUILDING | 0.00 | 362.75 | 0.00 | 1,250.00 | 887.25 | 29.02% | 544.17 | 126.71 | 886.84 |
| 01-11-612 | AD SUPPLIES, EQUIPMT | 0.00 | 632.11 | 0.00 | 500.00 | -132.11 | 126.42% | 948.25 | 0.00 | 20.65 |
| 01-11-619 | AD SUPPLIES, OTHER | 0.00 | 208.77 | 0.00 | 350.00 | 141.23 | 59.65% | 313.18 | 0.00 | 0.00 |
| 01-11-651 | AD OFFICE SUPPLIES | 228.97 | 2,689.90 | 0.00 | 4,500.00 | 1,810.10 | 59.78% | 4,035.25 | 94.70 | 2,802.15 |
| 01-11-652 | AD OPERATING SUPPLIES | 295.63 | 295.63 | 0.00 | 750.00 | 454.37 | 39.42% | 443.48 | 0.00 | 583.07 |
| 01-11-659 | AD OTHER GEN SUPPLIES | 19.99 | 51.64 | 0.00 | 200.00 | 148.36 | 25.82% | 77.46 | 9.38 | 101.99 |
| 01-11-832 | AD SECURITY SYSTEM | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00% | 0.00 | 0.00 | 1,959.50 |
| 01-11-835 | AD EQUIPMENT, COMP | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 1,516.00 |
| 01-11-894 | AD INDUSTRIAL PARK DEVELO | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 0.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-11-896 | AD TIF FREEBURG CENTER | -111,535.79 | -90,824.34 | 0.00 | 265,000.00 | 355,824.34 | -34.27% | -136,250.13 | 0.00 | 236,075.55 |
| 01-11-913 | AD COMMUNITY RELATIONS | 0.00 | 440.83 | 0.00 | 500.00 | 59.17 | 88.17% | 661.31 | 0.00 | 266.69 |
| 01-11-922 | AD MISC | 39.00 | 132.99 | 0.00 | 250.00 | 117.01 | 53.20% | 199.50 | 156.00 | 173.50 |
| 01-11-955 | AD REFUNDS (Real Estate T | 5,365.14 | 5,619.72 | 0.00 | 6,200.00 | 580.28 | 90.64% | 8,430.42 | 0.00 | 5,884.52 |
| 01-11-959 | AD INTERFUND TRANSFER (Po | 0.00 | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | **TOTAL ADMINISTRATION EXPENSES** | -89,781.22 | 13,063.73 | 0.00 | 487,100.00 | 474,036.27 | 2.68% | 19,597.39 | 16,208.15 | 358,561.18 |
| | **ZONING** | | | | | | | | | |
| 01-16-421 | ZO REGULAR SALARIES | 560.00 | 9,520.00 | 0.00 | 15,110.00 | 5,590.00 | 63.00% | 14,281.42 | 1,120.00 | 9,800.00 |
| 01-16-431 | ZO SALARIES, APPOINTED | 210.00 | 930.00 | 0.00 | 1,700.00 | 770.00 | 54.71% | 1,395.13 | 390.00 | 1,680.00 |
| 01-16-453 | ZO UNEMPLOYMENT INSURANCE | 0.00 | 134.10 | 0.00 | 250.00 | 115.90 | 53.64% | 201.17 | 22.40 | 185.40 |
| 01-16-454 | ZO WORKERS COMPENSATION | 552.52 | 552.52 | 0.00 | 450.00 | -102.52 | 122.78% | 828.86 | 0.00 | 0.00 |
| 01-16-461 | ZO SOCIAL SECURITY | 58.91 | 799.44 | 0.00 | 1,500.00 | 700.56 | 53.30% | 1,199.27 | 115.52 | 878.23 |
| 01-16-462 | ZO RETIREMENT | 0.00 | 857.63 | 0.00 | 1,600.00 | 742.37 | 53.60% | 1,286.57 | 179.42 | 1,031.69 |
| 01-16-532 | ZO ENGINEERING | 798.75 | 2,088.75 | 0.00 | 4,000.00 | 1,911.25 | 52.22% | 3,133.43 | 0.00 | 2,064.00 |
| 01-16-533 | ZO LEGAL | 380.30 | 5,944.08 | 0.00 | 8,000.00 | 2,055.92 | 74.30% | 8,917.01 | 88.20 | 6,478.25 |
| 01-16-535 | ZO COUNTY INSPECTIONS | 0.00 | 8,132.38 | 0.00 | 8,000.00 | -132.38 | 101.65% | 12,199.78 | 0.00 | 6,023.80 |
| 01-16-539 | ZO OTHER PROF SERVICES | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 120.00 |
| 01-16-553 | ZO PUBLISHING,ADVERTMT | 26.60 | 468.30 | 0.00 | 500.00 | 31.70 | 93.66% | 702.52 | 27.30 | 337.89 |
| 01-16-554 | ZO PRINTING, COPYING | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 19.50 |
| 01-16-557 | ZO RECORDING EASEMT | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-16-651 | ZO OFFICE SUPPLIES | 0.00 | 140.70 | 0.00 | 250.00 | 109.30 | 56.28% | 211.07 | 0.00 | 115.12 |
| 01-16-652 | ZO OPERATING SUPPLIES | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-16-653 | ZO MAPPING | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 | 0.00% | 0.00 | 0.00 | 2,938.40 |
| 01-16-872 | ZO COMPREHENSIVE PLANNING | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00% | 0.00 | 385.00 | 2,099.50 |
| | **TOTAL ZONING EXPENSES** | 2,587.08 | 29,567.90 | 0.00 | 50,960.00 | 21,392.10 | 58.02% | 44,356.23 | 2,327.84 | 33,771.78 |
| | **POLICE DEPARTMENT** | | | | | | | | | |
| 01-21-421 | PD REGULAR SALARIES | 17,078.90 | 291,889.95 | 0.00 | 448,710.00 | 156,820.05 | 65.05% | 437,878.71 | 43,608.20 | 288,901.34 |
| 01-21-422 | PD OVERTIME | 1,109.38 | 24,098.84 | 0.00 | 20,000.00 | -4,098.84 | 120.49% | 36,151.87 | 1,566.87 | 26,806.72 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-21-423 | PD HOLIDAY OVERTIME | 0.00 | 6,731.59 | 0.00 | 22,000.00 | 15,268.41 | 30.60% | 10,098.39 | 2,157.25 | 9,465.42 |
| 01-21-425 | PD PART-TIME SALARIES | 408.00 | 6,456.00 | 0.00 | 6,000.00 | -456.00 | 107.60% | 9,684.96 | 1,080.00 | 6,822.00 |
| 01-21-426 | PD LONGEVITY/EDUCATION | 257.70 | 4,380.90 | 0.00 | 7,000.00 | 2,619.10 | 62.58% | 6,572.00 | 453.86 | 4,084.74 |
| 01-21-451 | PD HEALTH INSURANCE | 7,026.53 | 56,212.24 | 0.00 | 87,500.00 | 31,287.76 | 64.24% | 84,326.79 | 9,014.51 | 72,037.08 |
| 01-21-453 | PD UNEMPLOYMENT INSURANCE | 6.12 | 210.53 | 0.00 | 1,935.00 | 1,724.47 | 10.88% | 315.82 | 116.02 | 420.87 |
| 01-21-454 | PD WORKERS COMPENSATION | 22,079.95 | 22,079.95 | 0.00 | 14,231.00 | -7,848.95 | 155.15% | 33,123.23 | 14,734.30 | 14,734.30 |
| 01-21-461 | PD SOCIAL SECURITY | 1,442.33 | 25,518.66 | 0.00 | 38,534.00 | 13,015.34 | 66.22% | 38,281.81 | 3,738.26 | 25,710.13 |
| 01-21-462 | PD RETIREMENT | 0.00 | 29,426.22 | 0.00 | 53,000.00 | 23,573.78 | 55.52% | 44,143.74 | 5,696.79 | 35,744.25 |
| 01-21-471 | PD UNIFORM ALLOWANCE | 145.98 | 6,809.51 | 0.00 | 6,500.00 | -309.51 | 104.76% | 10,215.28 | 174.97 | 1,720.74 |
| 01-21-511 | PD MAINT BUILDING | 0.00 | 14.99 | 0.00 | 400.00 | 385.01 | 3.75% | 22.48 | 0.00 | 11.88 |
| 01-21-512 | PD SERVICES, EQUIPMT | 0.00 | 331.53 | 0.00 | 1,500.00 | 1,168.47 | 22.10% | 497.34 | 0.00 | 559.39 |
| 01-21-513 | PD SERVICES, VEHICLE | 77.56 | 4,900.04 | 0.00 | 11,000.00 | 6,099.96 | 44.55% | 7,350.79 | 1,203.73 | 6,314.20 |
| 01-21-533 | PD LEGAL | 1,389.00 | 8,372.57 | 0.00 | 12,500.00 | 4,127.43 | 66.98% | 12,560.11 | 0.00 | 38.75 |
| 01-21-534 | PD MEDICAL | 562.59 | 26,349.39 | 0.00 | 53,820.00 | 27,470.61 | 48.96% | 39,528.03 | 3,742.24 | 22,766.32 |
| 01-21-536 | PD JANITORIAL | 0.00 | 198.05 | 0.00 | 500.00 | 301.95 | 39.61% | 297.10 | 0.00 | 233.85 |
| 01-21-538 | PD DISPATCHING SERVICE | 11,086.96 | 22,173.92 | 0.00 | 21,000.00 | -1,173.92 | 105.59% | 33,264.20 | 10,473.18 | 20,946.36 |
| 01-21-539 | PD OTHER PROF SERVICES | 121.04 | 5,993.15 | 0.00 | 7,000.00 | 1,006.85 | 85.62% | 8,990.62 | 156.50 | 5,836.69 |
| 01-21-551 | PD POSTAGE | 0.00 | 61.31 | 0.00 | 200.00 | 138.69 | 30.66% | 91.97 | 0.00 | 57.85 |
| 01-21-552 | PD TELEPHONE | 207.70 | 2,714.71 | 0.00 | 7,000.00 | 4,285.29 | 38.78% | 4,072.47 | 468.87 | 4,797.56 |
| 01-21-554 | PD PRINTING, COPYING | 0.00 | 506.78 | 0.00 | 500.00 | -6.78 | 101.36% | 760.24 | 0.00 | 418.04 |
| 01-21-561 | PD DUES | 0.00 | 385.00 | 0.00 | 1,800.00 | 1,415.00 | 21.39% | 577.55 | 0.00 | 85.00 |
| 01-21-563 | PD TRAINING | 0.00 | 848.72 | 0.00 | 1,100.00 | 251.28 | 77.16% | 1,273.20 | 0.00 | 869.10 |
| 01-21-564 | PD TUITION REIMBURSE | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-21-571 | PD UTILITIES | 521.97 | 2,392.24 | 0.00 | 4,000.00 | 1,607.76 | 59.81% | 3,588.71 | 303.47 | 2,127.54 |
| 01-21-592 | PD GENERAL INSURANCE | 14,400.56 | 14,400.56 | 0.00 | 11,000.00 | -3,400.56 | 130.91% | 21,603.00 | 10,654.56 | 10,654.56 |
| 01-21-611 | PD SUPPLIES, BUILDING | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 0.00% | 0.00 | 0.00 | 8.99 |
| 01-21-612 | PD SUPPLIES, EQUIPMT | 14.97 | 300.54 | 0.00 | 1,000.00 | 699.46 | 30.05% | 450.85 | 0.00 | 830.99 |
| 01-21-613 | PD SUPPLIES, VEHICLE | 0.00 | 683.10 | 0.00 | 1,000.00 | 316.90 | 68.31% | 1,024.75 | 124.93 | 196.11 |
| 01-21-651 | PD OFFICE SUPPLIES | 91.46 | 1,005.10 | 0.00 | 1,500.00 | 494.90 | 67.01% | 1,507.80 | 59.12 | 757.36 |
| 01-21-652 | PD OPERATING SUPPLIES | 79.50 | 1,413.97 | 0.00 | 1,500.00 | 86.03 | 94.26% | 2,121.16 | 182.46 | 682.61 |
| 01-21-654 | PD JANITORIAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 68.24 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-21-655 | PD AUTO FUEL/OIL | 1,898.85 | 13,804.00 | 0.00 | 28,000.00 | 14,196.00 | 49.30% | 20,708.07 | 1,667.91 | 20,146.11 |
| 01-21-670 | PD POLICE CANINE | 69.40 | 415.52 | 0.00 | 1,000.00 | 584.48 | 41.55% | 623.34 | 0.00 | 0.00 |
| 01-21-831 | PD OFFICE EQUIPMT (COPIER | 240.00 | 1,080.00 | 0.00 | 1,440.00 | 360.00 | 75.00% | 1,620.16 | 120.00 | 1,070.00 |
| 01-21-834 | PD COMPUTER SOFTWARE | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-21-835 | PD TOBACCO COMPLIANCE GRA | 0.00 | 30.00 | 0.00 | 0.00 | -30.00 | 0.00% | 45.00 | 0.00 | 35.00 |
| 01-21-837 | PD COUNTY RADIOS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 12,993.23 |
| 01-21-838 | PD OPTICON EQUIP | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-21-841 | PD VEHICLES | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00% | 0.00 | 1,830.57 | 21,028.79 |
| 01-21-959 | PD INTERFUND TRANSFER (ES | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| TOTAL POLICE DEPARTMENT EXPENSES | | 80,316.45 | 582,189.58 | 0.00 | 904,470.00 | 322,280.42 | 64.37% | 873,371.54 | 113,328.57 | 619,982.11 |
| | STREETS AND ALLEYS | | | | | | | | | |
| 01-41-421 | ST REGULAR SALARIES | 9,704.85 | 108,043.33 | 0.00 | 147,163.00 | 39,119.67 | 73.42% | 162,081.20 | 7,371.80 | 99,683.32 |
| 01-41-422 | ST TEMPORARY SALARIES | 0.00 | 5,345.00 | 0.00 | 7,500.00 | 2,155.00 | 71.27% | 8,018.30 | 0.00 | 5,510.35 |
| 01-41-423 | ST OVERTIME | 1,049.99 | 2,068.21 | 0.00 | 3,000.00 | 931.79 | 68.94% | 3,102.62 | 250.00 | 1,959.93 |
| 01-41-451 | ST HEALTH INSURANCE | 1,105.65 | 8,679.35 | 0.00 | 11,320.00 | 2,640.65 | 76.67% | 13,020.32 | 1,476.44 | 8,706.02 |
| 01-41-453 | ST UNEMPLOYMENT INSURANCE | 0.00 | 266.82 | 0.00 | 1,150.00 | 883.18 | 23.20% | 400.27 | 5.52 | 399.60 |
| 01-41-454 | ST WORKERS COMPENSATION | 23,101.50 | 23,101.50 | 0.00 | 19,660.00 | -3,441.50 | 117.51% | 34,655.71 | 17,444.98 | 17,444.98 |
| 01-41-461 | ST SOCIAL SECURITY | 822.75 | 8,478.13 | 0.00 | 12,050.00 | 3,571.87 | 70.36% | 12,718.46 | 583.06 | 8,197.25 |
| 01-41-462 | ST RETIREMENT | 0.00 | 11,050.65 | 0.00 | 18,060.00 | 7,009.35 | 61.19% | 16,577.63 | 2,147.19 | 10,731.68 |
| 01-41-512 | ST SERVICES, EQUIPMT | 0.00 | 20.00 | 0.00 | 1,000.00 | 980.00 | 2.00% | 30.00 | 0.00 | 238.71 |
| 01-41-513 | ST SERVICES, VEHICLE | 0.00 | 359.30 | 0.00 | 2,500.00 | 2,140.70 | 14.37% | 539.00 | 0.00 | 89.30 |
| 01-41-515 | ST MAINT SERVICE/SIGNAL L | 0.00 | 1,280.00 | 0.00 | 2,000.00 | 720.00 | 64.00% | 1,920.19 | 15.00 | 15.00 |
| 01-41-517 | ST SERVICES, MOWING | 78.00 | 1,432.00 | 0.00 | 1,000.00 | -432.00 | 143.20% | 2,148.21 | 45.00 | 505.00 |
| 01-41-532 | ST ENGINEERING | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 225.00 |
| 01-41-533 | ST LEGAL | 0.00 | 31.00 | 0.00 | 2,000.00 | 1,969.00 | 1.55% | 46.50 | 0.00 | 528.00 |
| 01-41-534 | ST MEDICAL | 636.52 | 1,876.79 | 0.00 | 3,750.00 | 1,873.21 | 50.05% | 2,815.46 | 301.54 | 1,421.77 |
| 01-41-539 | ST OTHER PROF SERVICES | 0.00 | 90.00 | 0.00 | 3,000.00 | 2,910.00 | 3.00% | 135.01 | 0.00 | 176.26 |
| 01-41-553 | ST PUBLISHING,ADVERTMT | 0.00 | 11.90 | 0.00 | 75.00 | 63.10 | 15.87% | 17.85 | 0.00 | 0.00 |
| 01-41-554 | ST PRINTING, COPYING | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 01-41-557 | ST RECORDING FEES | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | 0.00% | 0.00 | 0.00 | 40.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 01-41-562 | ST TRAVEL EXPENSE | 15.00 | 15.00 | 0.00 | 250.00 | 235.00 | 6.00% | 22.50 | 0.00 | 52.50 |
| 01-41-563 | ST TRAINING | 0.00 | 325.00 | 0.00 | 1,150.00 | 825.00 | 28.26% | 487.54 | 0.00 | 530.00 |
| 01-41-571 | ST UTILITIES | 253.13 | 724.69 | 0.00 | 1,100.00 | 375.31 | 65.88% | 1,087.14 | 38.97 | 512.80 |
| 01-41-591 | ST LIABILITY INSURANCE | 6,682.60 | 6,682.60 | 0.00 | 5,536.00 | -1,146.60 | 120.71% | 10,024.90 | 4,946.06 | 4,946.06 |
| 01-41-592 | ST GENERAL INSURANCE | 371.45 | 371.45 | 0.00 | 300.00 | -71.45 | 123.82% | 557.23 | 259.70 | 259.70 |
| 01-41-593 | ST RENTALS | 0.00 | 230.00 | 0.00 | 1,500.00 | 1,270.00 | 15.33% | 345.03 | 0.00 | 472.50 |
| 01-41-611 | ST SUPPLIES, BUILDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 32.00 |
| 01-41-612 | ST SUPPLIES, EQUIPMT | 318.53 | 3,739.71 | 0.00 | 4,500.00 | 760.29 | 83.10% | 5,610.12 | 540.13 | 3,010.78 |
| 01-41-613 | ST SUPPLIES, VEHICLE | 805.92 | 1,294.36 | 0.00 | 4,000.00 | 2,705.64 | 32.36% | 1,941.73 | 278.75 | 2,658.72 |
| 01-41-614 | ST SUPPLIES, STREET | 177.52 | 7,331.60 | 0.00 | 8,000.00 | 668.40 | 91.65% | 10,998.49 | 14.45 | 5,390.78 |
| 01-41-615 | ST SIDEWALK MATERIAL SUPP | 1,106.54 | 2,369.37 | 0.00 | 4,000.00 | 1,630.63 | 59.23% | 3,554.41 | 1,700.70 | 3,028.97 |
| 01-41-616 | ST SUPPLIES, CULVERT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | -346.92 |
| 01-41-617 | ST SNOW REMOVAL | 0.00 | 164.00 | 0.00 | 15,000.00 | 14,836.00 | 1.09% | 246.02 | 0.00 | 176.50 |
| 01-41-652 | ST OPERATING SUPPLIES | 31.96 | 425.16 | 0.00 | 1,000.00 | 574.84 | 42.52% | 637.80 | 0.00 | 300.39 |
| 01-41-653 | ST SMALL TOOLS | 12.98 | 198.34 | 0.00 | 500.00 | 301.66 | 39.67% | 297.53 | 0.00 | 200.42 |
| 01-41-655 | ST AUTO FUEL/OIL | 854.31 | 10,971.00 | 0.00 | 15,000.00 | 4,029.00 | 73.14% | 16,458.14 | 918.35 | 10,664.49 |
| 01-41-656 | ST CHEMICALS | 0.00 | 9,934.27 | 0.00 | 10,000.00 | 65.73 | 99.34% | 14,902.89 | 0.00 | 8,745.00 |
| 01-41-659 | ST OTHER GEN SUPPLIES | 0.00 | 16.38 | 0.00 | 250.00 | 233.62 | 6.55% | 24.57 | 68.00 | 68.00 |
| 01-41-831 | ST EQUIP (SKID STEER) | 235.08 | 1,880.64 | 0.00 | 3,000.00 | 1,119.36 | 62.69% | 2,821.24 | 235.08 | 2,032.61 |
| 01-41-890 | ST OTHER IMPROVEMENTS | 0.00 | 414.37 | 0.00 | 5,000.00 | 4,585.63 | 8.29% | 621.61 | 680.00 | 4,475.45 |
| 01-41-891 | ST STORAGE BUILDING | 0.00 | 7,155.02 | 0.00 | 7,000.00 | -155.02 | 102.21% | 10,733.60 | 0.00 | 0.00 |
| | TOTAL STREET DEPT EXPENSES | 47,364.28 | 226,376.94 | 0.00 | 324,564.00 | 98,187.06 | 69.75% | 339,599.22 | 39,320.72 | 203,082.92 |
| | GENERAL FUND REVENUE | 119,062.70 | 1,053,078.13 | 0.00 | 1,767,115.00 | 714,036.87 | | 1,579,775.02 | 66,475.73 | 1,317,749.98 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL FUND EXPENSES | | | | | | | | | |
| | ADMINISTRATION | -89,781.22 | 13,063.73 | 0.00 | 487,100.00 | 474,036.27 | 2.68% | 19,597.39 | 16,208.15 | 358,561.18 |
| | ZONING | 2,587.08 | 29,567.90 | 0.00 | 50,960.00 | 21,392.10 | 58.02% | 44,356.23 | 2,327.84 | 33,771.78 |
| | POLICE DEPARTMENT | 80,316.45 | 582,189.58 | 0.00 | 904,470.00 | 322,280.42 | 64.37% | 873,371.54 | 113,328.57 | 619,982.11 |
| | STREET DEPARTMENT | 47,364.28 | 226,376.94 | 0.00 | 324,564.00 | 98,187.06 | 69.75% | 339,599.22 | 39,320.72 | 203,082.92 |
| | TOTAL GENERAL FUND EXPENSES | 40,486.59 | 851,198.15 | 0.00 | 1,767,094.00 | 915,895.85 | 48.17% | 1,276,924.38 | 171,185.28 | 1,215,397.99 |
| | REVENUE OVER EXPENSES | 78,576.11 | 201,879.98 | 0.00 | 21.00 | -201,858.98 | | 302,850.64 | -104,709.55 | 102,351.99 |
| | AUDIT | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| 11-00-316 | AU AUDIT TAX | 1,145.73 | 4,308.82 | 0.00 | 5,700.00 | 1,391.18 | 75.59% | 6,463.87 | 0.00 | 4,913.81 |
| 11-00-381 | AU INTEREST INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 11-00-395 | AU REFUNDS,REIMBURSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 11-00-399 | AU INTERFUND TRANSFER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | TOTAL AUDIT REVENUE | 1,145.73 | 4,308.82 | 0.00 | 5,700.00 | 1,391.18 | 75.59% | 6,463.87 | 0.00 | 4,913.81 |
| EXPENSES | | | | | | | | | | |
| 11-11-531 | AU ACCOUNTING | 0.00 | 0.00 | 0.00 | 5,700.00 | 5,700.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 11-11-539 | AU OTHER PROF SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | TOTAL AUDIT EXPENSES | 0.00 | 0.00 | 0.00 | 5,700.00 | 5,700.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | ESDA | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| 12-00-315 | ESDA TAX | 307.79 | 1,157.53 | 0.00 | 1,570.00 | 412.47 | 73.73% | 1,736.46 | 0.00 | 1,353.10 |
| 12-00-389 | ES OTHER REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 119.70 | 119.70 |
| 12-00-399 | ES INTERFUND TRANSFER | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | TOTAL ESDA REVENUE | 307.79 | 1,157.53 | 0.00 | 3,570.00 | 2,412.47 | 32.42% | 1,736.46 | 119.70 | 1,472.80 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENSES** | | | | | | | | | | |
| 12-23-421 | ES REGULAR SALARIES | 50.00 | 850.00 | 0.00 | 1,300.00 | 450.00 | 65.38% | 1,275.12 | 100.00 | 900.00 |
| 12-23-453 | ES UNEMPLOYMENT INSURAN | 0.00 | 0.00 | 0.00 | 15.00 | 15.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 12-23-461 | ES SOCIAL SECURITY | 3.83 | 65.11 | 0.00 | 100.00 | 34.89 | 65.11% | 97.67 | 7.66 | 68.94 |
| 12-23-512 | ES SERVICES, EQUIPMT | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 12-23-563 | ES TRAINING | 0.00 | 0.00 | 0.00 | 650.00 | 650.00 | 0.00% | 0.00 | 0.00 | 31.00 |
| 12-23-565 | ES PUBLICATIONS | 0.00 | 73.95 | 0.00 | 100.00 | 26.05 | 73.95% | 110.93 | 0.00 | 73.95 |
| 12-23-612 | ES SUPP/EQUIPMT/BAT/PATC | 0.00 | 165.82 | 0.00 | 250.00 | 84.18 | 66.33% | 248.75 | 0.00 | 87.80 |
| 12-23-615 | ES SUPPLIES, UNFRASTR | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 12-23-619 | ES OTHER MAINT SUPPLIES | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 12-23-651 | ES OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 0.00% | 0.00 | 0.00 | 78.51 |
| 12-23-652 | ES OPERATING SUPPLIES | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 12-23-831 | ES EQUIPMENT, PAGERS | 0.00 | 209.96 | 0.00 | 250.00 | 40.04 | 83.98% | 314.97 | 0.00 | 0.00 |
| | **TOTAL ESDA EXPENSES** | 53.83 | 1,364.84 | 0.00 | 3,565.00 | 2,200.16 | 38.28% | 2,047.44 | 107.66 | 1,240.20 |
| | **REVENUE OVER EXPENSES** | 253.96 | -207.31 | 0.00 | 5.00 | 212.31 | | -310.98 | 12.04 | 232.60 |
| | **REFUSE** | | | | | | | | | |
| **REVENUES** | | | | | | | | | | |
| 13-00-301 | GA DISCOUNTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 13-00-344 | GA RECYCLING GRANT | 0.00 | 29,451.00 | 0.00 | 32,390.00 | 2,939.00 | 90.93% | 44,180.91 | 0.00 | 0.00 |
| 13-00-353 | GA PENALTIES | 185.00 | 1,466.91 | 0.00 | 2,250.00 | 783.09 | 65.20% | 2,200.58 | 180.89 | 1,427.35 |
| 13-00-366 | GA TIRES | 0.00 | 96.00 | 0.00 | 100.00 | 4.00 | 96.00% | 144.01 | 0.00 | 94.00 |
| 13-00-367 | GA WHITE ITEMS | 0.00 | 85.00 | 0.00 | 50.00 | -35.00 | 170.00% | 127.51 | 0.00 | 40.00 |
| 13-00-368 | GA COLLECTION | 13,362.30 | 115,348.87 | 0.00 | 180,385.00 | 65,036.13 | 63.95% | 173,040.60 | 11,531.23 | 109,581.49 |
| | **TOTAL REFUSE REVENUE** | 13,547.30 | 146,447.78 | 0.00 | 215,175.00 | 68,727.22 | 68.06% | 219,693.61 | 11,712.12 | 111,142.84 |
| **EXPENSES** | | | | | | | | | | |
| 13-44-551 | GA POSTAGE | 225.00 | 1,124.12 | 0.00 | 1,750.00 | 625.88 | 64.24% | 1,686.34 | 0.00 | 898.12 |
| 13-44-573 | GA GARBAGE DISPOSAL | 27,419.50 | 120,795.25 | 0.00 | 170,845.00 | 50,049.75 | 70.70% | 181,210.99 | 13,191.25 | 103,623.75 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 13-44-575 | GA RECYCLING | 389.56 | 2,532.14 | 0.00 | 3,500.00 | 967.86 | 72.35% | 3,798.58 | 292.17 | 2,337.36 |
| 13-44-575.1 | GA RECYCLING PROP-OFF CTR | 15,364.38 | 41,794.77 | 0.00 | 32,390.00 | -9,404.77 | 129.04% | 62,698.42 | 0.00 | 0.00 |
| 13-44-576 | GA CLEANUP ACTIVITIES | 0.00 | 3,698.17 | 0.00 | 4,000.00 | 301.83 | 92.45% | 5,547.80 | 0.00 | 2,554.94 |
| | **TOTAL REFUSE EXPENSES** | 43,398.44 | 169,944.45 | 0.00 | 212,485.00 | 42,540.55 | 79.98% | 254,942.13 | 13,483.42 | 109,414.17 |
| | **REVENUE OVER EXPENSES** | -29,851.14 | -23,496.67 | 0.00 | 2,690.00 | 26,186.67 | | -35,248.52 | -1,771.30 | 1,728.67 |
| | **MFT** | | | | | | | | | |
| **REVENUES** | | | | | | | | | | |
| 15-00-301 | MFT DISCOUNTD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 15-00-343 | MOTOR FUEL TAX | 6,523.76 | 69,139.66 | 0.00 | 150,000.00 | 80,860.34 | 46.09% | 103,719.86 | 9,645.93 | 67,745.08 |
| 15-00-381 | MFT INTEREST INCOME | 252.75 | 5,239.81 | 0.00 | 10,000.00 | 4,760.19 | 52.40% | 7,860.50 | 527.15 | 6,748.00 |
| 15-00-389 | MFT OTHER REVENUE (From R | 0.00 | 0.00 | 0.00 | 102,400.00 | 102,400.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | **TOTAL MFT REVENUES** | 6,776.51 | 74,379.47 | 0.00 | 262,400.00 | 188,020.53 | 28.35% | 111,580.36 | 10,173.08 | 74,493.08 |
| **EXPENSES** | | | | | | | | | | |
| 15-41-421 | MFT REGULAR SALARIES | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00% | 0.00 | 0.00 | 10,522.62 |
| 15-41-453 | MFT UNEMPLOYMENT INSURANC | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 15-41-461 | MFT SOCIAL SECURITY | 0.00 | 0.00 | 0.00 | 1,150.00 | 1,150.00 | 0.00% | 0.00 | 0.00 | 804.98 |
| 15-41-462 | MFT RETIREMENT | 0.00 | 0.00 | 0.00 | 1,025.00 | 1,025.00 | 0.00% | 0.00 | 0.00 | 1,123.82 |
| 15-41-530 | MFT BANK CHARGES | 0.00 | 119.31 | 0.00 | 100.00 | -19.31 | 119.31% | 178.98 | 0.00 | 0.00 |
| 15-41-532 | MFT ENGINEERING | 0.00 | 431.60 | 0.00 | 10,000.00 | 9,568.40 | 4.32% | 647.46 | 1,297.62 | 12,500.00 |
| 15-41-593 | MFT RENTALS | 0.00 | 5,165.50 | 0.00 | 5,800.00 | 634.50 | 89.06% | 7,749.02 | 1,158.38 | 5,052.14 |
| 15-41-614 | MFT SUPPLIES, STREET | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00% | 0.00 | 0.00 | 1,001.42 |
| 15-41-615 | MFT SUPPLIES, SIDEWALKS | 0.00 | 14.95 | 0.00 | 9,000.00 | 8,985.05 | 0.17% | 22.42 | 21.47 | 1,466.07 |
| 15-41-618 | MFT SUPPLIES, TRAF SIGNS | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 15-41-891 | MFT STREET IMPROVEMENTS | 2,575.26 | 54,555.51 | 0.00 | 61,247.00 | 6,691.49 | 89.07% | 81,841.44 | 9,846.00 | 74,342.43 |
| 15-41-891.1 | MFT COLD PATCH | 0.00 | 8,022.56 | 0.00 | 14,000.00 | 5,977.44 | 57.30% | 12,035.04 | 1,330.97 | 14,962.25 |
| 15-41-891.2 | MFT CA11 ROCK | 0.00 | 470.83 | 0.00 | 9,500.00 | 9,029.17 | 4.96% | 706.31 | 199.95 | 4,161.83 |
| 15-41-891.3 | SPECIAL PROJECT-CEMETERY | 0.00 | 144,245.17 | 0.00 | 130,000.00 | -14,245.17 | 110.96% | 216,389.39 | 0.00 | 0.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| | TOTAL MFT EXPENSES | 2,575.26 | 213,025.43 | 0.00 | 262,397.00 | 49,371.57 | 81.18% | 319,570.06 | 13,854.39 | 125,937.56 |
| | REVENUE OVER EXPENSES | 4,201.25 | -138,645.96 | 0.00 | 3.00 | 138,648.96 | | -207,989.70 | -3,681.31 | -51,444.48 |
| | IMPACT FUND | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| 20-00-381 | INTEREST INCOME | 0.00 | 1,832.14 | 0.00 | 0.00 | -1,832.14 | 0.00% | 2,748.48 | 0.00 | 0.00 |
| | ** TOTAL REVENUE | 0.00 | 1,832.14 | 0.00 | 0.00 | -1,832.14 | | 2,748.48 | 0.00 | 0.00 |
| | WATER FUND | | | | | | | | | |
| REVENUE | | | | | | | | | | |
| 51-00-301 | WR DISCOUNTSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 51-00-344 | WR GRANTS - IGD | 0.00 | 0.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 51-00-353 | WR WATER PENALTIES | 1,270.74 | 7,234.69 | 0.00 | 8,000.00 | 765.31 | 90.43% | 10,853.12 | 838.72 | 5,456.07 |
| 51-00-357 | WR DEPR CHARGE | 5,633.08 | 43,362.12 | 0.00 | 73,403.00 | 30,040.88 | 59.07% | 65,049.68 | 0.00 | 0.00 |
| 51-00-358 | WR CAPITAL RESERVE CHARGE | 1,193.03 | 9,180.45 | 0.00 | 15,570.00 | 6,389.55 | 58.96% | 13,772.05 | 0.00 | 0.00 |
| 51-00-361 | WR WATER SALES | 52,468.18 | 442,945.00 | 0.00 | 631,000.00 | 188,055.00 | 70.20% | 664,483.94 | 40,277.75 | 388,987.50 |
| 51-00-364 | WR WATER SALES AT PLANT | 0.00 | 4,271.75 | 0.00 | 3,000.00 | -1,271.75 | 142.39% | 6,408.26 | 0.00 | 2,051.25 |
| 51-00-365 | WR TAP-ON FEES | 0.00 | 8,900.00 | 0.00 | 8,000.00 | -900.00 | 111.25% | 13,351.33 | 500.00 | 5,000.00 |
| 51-00-366 | WR CONN CHRGS/DEL RECN | 40.00 | 710.00 | 0.00 | 1,600.00 | 890.00 | 44.38% | 1,065.10 | 140.00 | 1,393.42 |
| 51-00-367 | WR MET, SUP, LABOR SLS | 1,230.57 | 13,797.86 | 0.00 | 20,000.00 | 6,202.14 | 68.99% | 20,698.85 | 1,063.09 | 13,270.34 |
| 51-00-381 | WR INTEREST INCOME | 55.04 | 4,730.67 | 0.00 | 5,000.00 | 269.33 | 94.61% | 7,096.71 | 312.67 | 3,823.15 |
| 51-00-382 | WR RENTAL INCOME (FIRE HY | 0.00 | 10,115.00 | 0.00 | 9,700.00 | -415.00 | 104.28% | 15,174.01 | 0.00 | 0.00 |
| | TOTAL WATER FUND REVENUE | 61,890.64 | 545,247.54 | 0.00 | 855,273.00 | 310,025.46 | 63.75% | 817,953.05 | 43,132.23 | 419,981.73 |
| EXPENSES | | | | | | | | | | |
| 51-42-421 | WR REGULAR SALARIES | 5,041.24 | 103,284.93 | 0.00 | 170,000.00 | 66,715.07 | 60.76% | 154,942.88 | 13,750.00 | 110,000.00 |
| 51-42-422 | WR TEMP SALARIES | 0.00 | 478.00 | 0.00 | 2,500.00 | 2,022.00 | 19.12% | 717.07 | 0.00 | 1,458.63 |
| 51-42-423 | WR OVERTIME | 188.42 | 1,674.94 | 0.00 | 4,000.00 | 2,325.06 | 41.87% | 2,512.66 | 452.15 | 1,318.70 |
| 51-42-426 | WR EMPLOYEE BONUS | 0.00 | 0.00 | 0.00 | 350.00 | 350.00 | 0.00% | 0.00 | 0.00 | 0.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 51-42-451 | WR HEALTH INSURANCE | 1,762.77 | 14,268.01 | 0.00 | 24,392.00 | 10,123.99 | 58.49% | 21,404.15 | 2,320.87 | 21,638.94 |
| 51-42-453 | WR UNEMPLOYMENT INSURANCE | 0.00 | 100.08 | 0.00 | 540.00 | 439.92 | 18.53% | 150.13 | 0.00 | 135.29 |
| 51-42-454 | WR WORKER'S COMP INSURANC | 7,479.90 | 7,479.90 | 0.00 | 6,000.00 | -1,479.90 | 124.67% | 11,220.97 | 5,331.20 | 5,331.20 |
| 51-42-461 | WR SOCIAL SECURITY | 400.07 | 8,054.28 | 0.00 | 13,425.00 | 5,370.72 | 59.99% | 12,082.62 | 1,086.46 | 8,626.69 |
| 51-42-462 | WR RETIREMENT | 0.00 | 12,044.70 | 0.00 | 17,750.00 | 5,705.30 | 67.86% | 18,068.85 | 2,417.23 | 13,716.64 |
| 51-42-471 | WR UNIFORM RENTAL | 536.38 | 2,172.00 | 0.00 | 5,500.00 | 3,328.00 | 39.49% | 3,258.32 | 485.77 | 3,088.17 |
| 51-42-512 | WR SERVICES, EQUIPMT | 5.00 | 45.00 | 0.00 | 2,000.00 | 1,955.00 | 2.25% | 67.50 | 0.00 | 238.71 |
| 51-42-513 | WR SERVICES, VEHICLES | 0.00 | 53.10 | 0.00 | 2,000.00 | 1,946.90 | 2.66% | 79.65 | 0.00 | 536.43 |
| 51-42-515 | WR SERV, INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% | 0.00 | 0.00 | 87.50 |
| 51-42-517 | WR SERV, LAWN MOWING | 225.00 | 2,230.00 | 0.00 | 1,500.00 | -730.00 | 148.67% | 3,345.33 | 95.00 | 760.00 |
| 51-42-519 | WR SERVICES, OTHER | 0.00 | 527.50 | 0.00 | 250.00 | -277.50 | 211.00% | 791.32 | 0.00 | 0.00 |
| 51-42-531 | WR ACCOUNTING | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 51-42-532 | WR ENGINEERING | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 51-42-533 | WR LEGAL | 116.25 | 240.25 | 0.00 | 3,000.00 | 2,759.75 | 8.01% | 360.41 | 0.00 | 196.00 |
| 51-42-534 | WR MEDICAL | 1,272.83 | 6,910.69 | 0.00 | 17,000.00 | 10,089.31 | 40.65% | 10,367.07 | 1,457.03 | 7,478.17 |
| 51-42-539 | WR OTHER PROF SERVICES | 204.85 | 2,467.78 | 0.00 | 6,000.00 | 3,532.22 | 41.13% | 3,702.04 | 984.23 | 4,599.04 |
| 51-42-551 | WR POSTAGE | 225.00 | 1,724.12 | 0.00 | 3,200.00 | 1,475.88 | 53.88% | 2,586.43 | 0.00 | 1,693.42 |
| 51-42-552 | WR TELEPHONE | 162.13 | 1,860.47 | 0.00 | 2,500.00 | 639.53 | 74.42% | 2,790.98 | 262.50 | 1,642.51 |
| 51-42-553 | WR PUBLISH,ADVERTISING | 0.00 | 651.70 | 0.00 | 1,000.00 | 348.30 | 65.17% | 977.64 | 63.00 | 940.10 |
| 51-42-561 | WR DUES | 130.66 | 382.18 | 0.00 | 400.00 | 17.82 | 95.55% | 573.32 | 130.67 | 359.04 |
| 51-42-562 | WR TRAVEL EXPENSES | 15.00 | 76.67 | 0.00 | 250.00 | 173.33 | 30.67% | 115.01 | 0.00 | 0.00 |
| 51-42-563 | WR TRAINING | 300.00 | 525.00 | 0.00 | 1,200.00 | 675.00 | 43.75% | 787.57 | 0.00 | 585.00 |
| 51-42-571 | WR UTILITIES | 189.82 | 790.61 | 0.00 | 1,250.00 | 459.39 | 63.25% | 1,186.03 | 84.35 | 647.47 |
| 51-42-575 | WR WATER PURCHASES | 26,721.15 | 188,417.35 | 0.00 | 280,000.00 | 91,582.65 | 67.29% | 282,654.29 | 22,451.40 | 184,963.20 |
| 51-42-591 | WR LIABILITY INS | 3,689.53 | 3,689.53 | 0.00 | 2,850.00 | -839.53 | 129.46% | 5,534.84 | 2,846.90 | 2,846.90 |
| 51-42-592 | WR GENERAL INS | 2,020.85 | 2,020.85 | 0.00 | 1,200.00 | -820.85 | 168.40% | 3,031.57 | 1,172.08 | 1,172.08 |
| 51-42-593 | WR RENTALS | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 382.50 |
| 51-42-612 | WR SUPPLIES, EQUIPMT | 8.49 | 837.99 | 0.00 | 1,500.00 | 662.01 | 55.87% | 1,257.11 | 0.00 | 968.00 |
| 51-42-613 | WR SUPPLIES, VEHICLES | 549.39 | 1,465.34 | 0.00 | 4,000.00 | 2,534.66 | 36.63% | 2,198.22 | 322.54 | 3,055.03 |
| 51-42-615 | WR SUPPL, INFRASTRUCTURE | 1,096.56 | 4,229.04 | 0.00 | 12,000.00 | 7,770.96 | 35.24% | 6,344.19 | 13.97 | 4,302.14 |
| 51-42-619 | WR SUPPLIES, OTHER | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 0.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 51-42-651 | WR OFFICE SUPPLIES | 0.00 | 116.60 | 0.00 | 200.00 | 83.40 | 58.30% | 174.91 | 9.91 | 44.49 |
| 51-42-652 | WR OPERATING SUPPLIES | 475.83 | 1,295.14 | 0.00 | 2,000.00 | 704.86 | 64.76% | 1,942.90 | 102.94 | 699.89 |
| 51-42-653 | WR SMALL TOOLS | 20.97 | 493.43 | 0.00 | 500.00 | 6.57 | 98.69% | 740.21 | 0.00 | 51.96 |
| 51-42-655 | WR AUTO FUEL/OIL | 854.27 | 4,212.09 | 0.00 | 7,500.00 | 3,287.91 | 56.16% | 6,318.76 | 402.05 | 7,091.63 |
| 51-42-656 | WR CHEMICALS | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 51-42-659 | WR OTHER GEN SUPPLIES | 0.00 | 32.89 | 0.00 | 500.00 | 467.11 | 6.58% | 49.33 | 0.00 | 0.00 |
| 51-42-712 | WR IEPA LOAN/PRIN L17-128 | 0.00 | 2,684.79 | 0.00 | 5,260.00 | 2,575.21 | 51.04% | 4,027.58 | 0.00 | 2,609.49 |
| 51-42-713 | WR IEPA LOAN/PRN/L17-1760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 63.01 |
| 51-42-722 | WR IEPA LOAN INT L17-1284 | 0.00 | 883.44 | 0.00 | 1,880.00 | 996.56 | 46.99% | 1,325.29 | 0.00 | 958.74 |
| 51-42-831 | WR EQUIPMENT (SKID STEER) | 548.53 | 4,388.24 | 0.00 | 6,600.00 | 2,211.76 | 66.49% | 6,583.01 | 548.53 | 4,659.47 |
| 51-42-841 | WR TRUCK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 500.00 |
| 51-42-843 | WR RADIO READ METERS | 5,062.29 | 25,817.96 | 0.00 | 25,000.00 | -817.96 | 103.27% | 38,730.81 | 0.00 | 0.00 |
| 51-42-851 | WR INFRASTRUCTURE | 0.00 | 16,034.77 | 0.00 | 65,000.00 | 48,965.23 | 24.67% | 24,054.56 | 583.72 | 23,986.28 |
| 51-42-852 | WR COUNTRY SIDE LANE | 0.00 | 12,281.33 | 0.00 | 10,000.00 | -2,281.33 | 122.81% | 18,423.83 | 0.00 | 0.00 |
| 51-42-852.2 | SAVE-ENGINEERING | 0.00 | 1,318.75 | 0.00 | 80,000.00 | 78,681.25 | 1.65% | 1,978.32 | 0.00 | 0.00 |
| 51-42-853 | WR WATER TOWER PAINTING | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 51-42-891 | WR STORAGE BUILDING | 0.00 | 10,210.42 | 0.00 | 10,000.00 | -210.42 | 102.10% | 15,317.16 | 0.00 | 0.00 |
| | TOTAL WATER FUND EXPENSES | 59,303.18 | 448,471.86 | 0.00 | 812,847.00 | 364,375.14 | 55.17% | 672,774.84 | 57,374.50 | 423,432.46 |
| | REVENUE OVER EXPENSES | 2,587.46 | 96,775.68 | 0.00 | 42,426.00 | -54,349.68 | | 145,178.21 | -14,242.27 | -3,450.73 |
| | SEWER FUND | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| 52-00-344 | SR GRANTS AND LOANS | 0.00 | 0.00 | 0.00 | 1,500,000.00 | 1,500,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 52-00-353 | SR SEWER PENALTIES | 494.38 | 3,027.25 | 0.00 | 4,000.00 | 972.75 | 75.68% | 4,541.32 | 344.32 | 2,685.52 |
| 52-00-362 | SR SEWER CHARGES | 33,404.12 | 231,952.31 | 0.00 | 315,000.00 | 83,047.69 | 73.64% | 347,963.26 | 20,244.37 | 203,613.49 |
| 52-00-365 | SR TAP-ON FEES | 0.00 | 9,750.00 | 0.00 | 12,000.00 | 2,250.00 | 81.25% | 14,626.46 | 750.00 | 5,250.00 |
| 52-00-381 | SR INTEREST INCOME | 192.24 | 5,678.96 | 0.00 | 6,000.00 | 321.04 | 94.65% | 8,519.29 | 511.03 | 4,940.08 |
| 52-00-389 | SR OTHER REVENUE (From Re | 0.00 | 0.00 | 0.00 | 53,450.00 | 53,450.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | TOTAL SEWER FUND REVENUE | 34,090.74 | 250,408.52 | 0.00 | 1,890,450.00 | 1,640,041.48 | 13.25% | 375,650.33 | 21,849.72 | 216,489.09 |

VILLAGE OF FREEBURG
BUDGET COMPARISON ANALYSIS FOR 11/09
As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| EXPENSES | | | | | | | | | | |
| 52-43-421 | SR REGULAR SALARIES | 3,366.44 | 81,651.02 | 0.00 | 139,650.00 | 57,998.98 | 58.47% | 122,488.77 | 11,458.33 | 91,666.66 |
| 52-43-422 | SR TEMP SALARIES | 0.00 | 335.00 | 0.00 | 2,500.00 | 2,165.00 | 13.40% | 502.55 | 0.00 | 1,666.67 |
| 52-43-423 | SR OVERTIME | 307.89 | 3,584.28 | 0.00 | 5,000.00 | 1,415.72 | 71.69% | 5,376.95 | 726.81 | 3,671.62 |
| 52-43-426 | SR EMPLOYEE BONUS | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 52-43-451 | SR HEALTH INSURANCE | 1,762.77 | 14,102.17 | 0.00 | 21,946.00 | 7,843.83 | 64.26% | 21,155.37 | 2,320.87 | 18,545.46 |
| 52-43-453 | SR UNEMPLOYMENT INSURANCE | 0.00 | 64.07 | 0.00 | 650.00 | 585.93 | 9.86% | 96.11 | 0.00 | 343.20 |
| 52-43-454 | SR WORKER'S COMP INSURANC | 3,726.45 | 3,726.45 | 0.00 | 3,000.00 | -726.45 | 124.22% | 5,590.23 | 2,628.36 | 2,628.36 |
| 52-43-461 | SR SOCIAL SECURITY | 281.09 | 6,546.13 | 0.00 | 11,000.00 | 4,453.87 | 59.51% | 9,820.17 | 932.17 | 7,172.66 |
| 52-43-462 | SR RETIREMENT | 0.00 | 5,117.53 | 0.00 | 14,800.00 | 9,682.47 | 34.58% | 7,677.06 | 1,040.45 | 8,490.35 |
| 52-43-471 | SR UNIFORM RENTAL | 536.38 | 2,172.00 | 0.00 | 5,200.00 | 3,028.00 | 41.77% | 3,258.32 | 485.77 | 3,088.16 |
| 52-43-512 | SR SERVICES, EQUIPMT | 0.00 | 114.50 | 0.00 | 1,500.00 | 1,385.50 | 7.63% | 171.76 | 0.00 | 238.71 |
| 52-43-513 | SR SERVICES, VEHICLES | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 23.10 |
| 52-43-515 | SR SERV, INFRAS/HYDRO CNT | 0.00 | 707.81 | 0.00 | 1,500.00 | 792.19 | 47.19% | 1,061.82 | 0.00 | 125.00 |
| 52-43-517 | SR SERV, LAWN MOWING | 582.00 | 5,013.00 | 0.00 | 3,500.00 | -1,513.00 | 143.23% | 7,520.25 | 418.00 | 3,036.00 |
| 52-43-519 | SR SERVICES, OTHER | 0.00 | 5,177.50 | 0.00 | 5,000.00 | -177.50 | 103.55% | 7,767.02 | 0.00 | 2,761.25 |
| 52-43-530 | SR NPDES STATE PERMIT | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 100.00% | 7,500.75 | 0.00 | 5,000.00 |
| 52-43-531 | SR ACCOUNTING | 0.00 | 0.00 | 0.00 | 700.00 | 700.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 52-43-532 | SR ENGINEERING | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 52-43-533 | SR LEGAL | 0.00 | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 52-43-534 | SR MEDICAL | 1,559.71 | 6,104.28 | 0.00 | 13,250.00 | 7,145.72 | 46.07% | 9,157.33 | 1,155.49 | 6,101.53 |
| 52-43-537 | SR DATA PROCESSING | 0.00 | 46.75 | 0.00 | 0.00 | -46.75 | 0.00% | 70.13 | 0.00 | 0.00 |
| 52-43-539 | SR OTHER PROF SERVICES | 498.35 | 3,863.03 | 0.00 | 3,000.00 | -863.03 | 128.77% | 5,795.12 | 86.73 | 2,759.43 |
| 52-43-551 | SR POSTAGE | 325.90 | 1,866.92 | 0.00 | 2,200.00 | 333.08 | 84.86% | 2,800.66 | 0.00 | 1,498.12 |
| 52-43-552 | SR TELEPHONE | 197.40 | 2,100.80 | 0.00 | 2,500.00 | 399.20 | 84.03% | 3,151.51 | 285.08 | 1,881.23 |
| 52-43-553 | SR PUBLISH,ADVERTISING | 0.00 | 11.90 | 0.00 | 150.00 | 138.10 | 7.93% | 17.85 | 0.00 | 49.20 |
| 52-43-554 | SR PRINTING, COPYING | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 52-43-557 | SR RECORDING FEES | 0.00 | 32.00 | 0.00 | 100.00 | 68.00 | 32.00% | 48.00 | 0.00 | 0.00 |
| 52-43-561 | SR DUES | 130.67 | 362.19 | 0.00 | 375.00 | 12.81 | 96.58% | 543.33 | 130.67 | 359.04 |
| 52-43-562 | SR TRAVEL EXPENSES | 0.00 | 61.67 | 0.00 | 500.00 | 438.33 | 12.33% | 92.51 | 0.00 | 67.50 |
| 52-43-563 | SR TRAINING | 300.00 | 710.00 | 0.00 | 1,200.00 | 490.00 | 59.17% | 1,065.10 | 0.00 | 555.00 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 52-43-576 | SR ELECTRICITY PURCHASES | 2,533.71 | 11,084.79 | 0.00 | 16,000.00 | 4,915.21 | 69.28% | 16,628.84 | 1,224.98 | 9,640.07 |
| 52-43-577 | SR FUEL PURCHASES | 0.00 | 202.80 | 0.00 | 2,500.00 | 2,297.20 | 8.11% | 304.23 | 0.00 | 1,398.54 |
| 52-43-591 | SR LIABILITY INS | 1,065.92 | 1,065.92 | 0.00 | 1,200.00 | 134.08 | 88.83% | 1,599.03 | 1,009.40 | 1,009.40 |
| 52-43-592 | SR GENERAL INS | 2,879.37 | 2,879.37 | 0.00 | 2,000.00 | -879.37 | 143.97% | 4,319.48 | 1,767.92 | 1,767.92 |
| 52-43-593 | SR RENTALS | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00% | 0.00 | 0.00 | 317.00 |
| 52-43-611 | SR SUPPLIES, BUILDING | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 13.55 |
| 52-43-612 | SR SUPPLIES, EQUIPMT | 847.59 | 1,845.41 | 0.00 | 5,000.00 | 3,154.59 | 36.91% | 2,768.39 | 5.96 | 2,848.65 |
| 52-43-613 | SR SUPPLIES, VEHICLES | 602.21 | 1,878.37 | 0.00 | 4,000.00 | 2,121.63 | 46.96% | 2,817.83 | 336.34 | 2,926.06 |
| 52-43-615 | SR SUPPL, INFRASTRUCTURE | 74.06 | 2,282.90 | 0.00 | 5,000.00 | 2,717.10 | 45.66% | 3,424.69 | 598.91 | 5,971.92 |
| 52-43-651 | SR OFFICE SUPPLIES | 0.00 | 166.88 | 0.00 | 150.00 | -16.88 | 111.25% | 250.34 | 9.91 | 46.91 |
| 52-43-652 | SR OPERATING SUPPLIES | 422.83 | 1,357.86 | 0.00 | 3,000.00 | 1,642.14 | 45.26% | 2,036.99 | 137.21 | 1,661.44 |
| 52-43-653 | SR SMALL TOOLS | 34.99 | 34.99 | 0.00 | 250.00 | 215.01 | 14.00% | 52.49 | 0.00 | 96.44 |
| 52-43-655 | SR AUTO FUEL/OIL | 854.31 | 3,743.87 | 0.00 | 6,000.00 | 2,256.13 | 62.40% | 5,616.36 | 307.47 | 4,939.20 |
| 52-43-656 | SR CHEMICALS | 925.40 | 6,062.59 | 0.00 | 5,000.00 | -1,062.59 | 121.25% | 9,094.79 | 490.00 | 3,466.79 |
| 52-43-712 | SR IEPA LOAN/PRIN L17-003 | 0.00 | 3,993.23 | 0.00 | 7,800.00 | 3,806.77 | 51.20% | 5,990.44 | 0.00 | 3,862.37 |
| 52-43-713 | SR IEPA LOAN/PRN/L171760 | 0.00 | 23,451.62 | 0.00 | 22,870.00 | -581.62 | 102.54% | 35,180.94 | 0.00 | 22,805.23 |
| 52-43-722 | SR IEPA LOAN INT L17-0039 | 0.00 | 569.33 | 0.00 | 1,400.00 | 830.67 | 40.67% | 854.08 | 0.00 | 700.19 |
| 52-43-723 | SR IEPA LOAN/INT/L171760 | 0.00 | 8,077.46 | 0.00 | 8,660.00 | 582.54 | 93.27% | 12,117.40 | 0.00 | 8,660.83 |
| 52-43-831 | SR EQUIPMENT (SKID STEER) | 548.53 | 4,388.24 | 0.00 | 6,600.00 | 2,211.76 | 66.49% | 6,583.01 | 548.53 | 4,659.47 |
| 52-43-841 | SR TRUCK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 500.00 |
| 52-43-843 | SR RADIO READ METERS | 5,062.29 | 25,817.96 | 0.00 | 25,000.00 | -817.96 | 103.27% | 38,730.81 | 0.00 | 0.00 |
| 52-43-852 | SR LIFT STA REP. | 0.00 | 225.00 | 0.00 | 5,000.00 | 4,775.00 | 4.50% | 337.53 | 0.00 | 5,000.00 |
| 52-43-891 | SR STORAGE SHED | 0.00 | 7,210.42 | 0.00 | 7,000.00 | -210.42 | 103.01% | 10,816.71 | 0.00 | 0.00 |
| 52-43-892 | SR N. STATE ST | 11,627.50 | 24,692.00 | 0.00 | 1,500,000.00 | 1,475,308.00 | 1.65% | 37,041.70 | 10,000.00 | 25,000.00 |
| 52-43-920 | SR MISCELLANEOUS | 0.00 | 211.65 | 0.00 | 500.00 | 288.35 | 42.33% | 317.50 | 0.00 | 200.00 |
| | TOTAL SEWER FUND EXPENSES | 41,053.76 | 279,713.66 | 0.00 | 1,890,451.00 | 1,610,737.34 | 14.80% | 419,612.25 | 38,105.36 | 269,220.23 |
| | REVENUE OVER EXPENSES | -6,963.02 | -29,305.14 | 0.00 | -1.00 | 29,304.14 | | -43,961.92 | -16,255.64 | -52,731.14 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| | **ELECTRIC FUND** | | | | | | | | | |
| **REVENUE** | | | | | | | | | | |
| 53-00-302 | EL CHRISTMAS LIGHTS DONAT | 1,475.00 | 1,595.00 | 0.00 | 0.00 | -1,595.00 | 0.00% | 2,392.73 | 0.00 | 0.00 |
| 53-00-313 | EL UTILITY TAX | 0.00 | -3.22 | 0.00 | 0.00 | 3.22 | 0.00% | -4.83 | 0.00 | 0.00 |
| 53-00-353 | EL ELECTRIC PENALTIES | 2,738.05 | 24,008.14 | 0.00 | 32,000.00 | 7,991.86 | 75.03% | 36,015.81 | 3,376.86 | 25,536.31 |
| 53-00-363 | EL SALES | 256,951.60 | 2,602,182.66 | 0.00 | 3,850,000.00 | 1,247,817.34 | 67.59% | 3,903,664.35 | 222,163.18 | 2,513,827.90 |
| 53-00-365 | EL TAP IN FEES | 150.00 | 3,450.00 | 0.00 | 3,000.00 | -450.00 | 115.00% | 5,175.51 | 300.00 | 1,200.00 |
| 53-00-366 | EL CONN/T CONN/CHARGES | 120.00 | 1,838.68 | 0.00 | 2,500.00 | 661.32 | 73.55% | 2,758.29 | 180.00 | 1,725.00 |
| 53-00-367 | EL MET, SUP, LABOR SAL | 500.00 | 10,143.50 | 0.00 | 24,000.00 | 13,856.50 | 42.26% | 15,216.77 | 0.00 | 16,348.02 |
| 53-00-381 | EL INTEREST INCOME | 2,522.12 | 53,801.23 | 0.00 | 60,000.00 | 6,198.77 | 89.67% | 80,709.91 | 5,299.71 | 48,099.35 |
| 53-00-382 | EL NIGHT LIGHT RENTAL | 1,125.00 | 10,346.14 | 0.00 | 16,000.00 | 5,653.86 | 64.66% | 15,520.76 | 1,020.00 | 10,018.44 |
| 53-00-394 | EL SALE OF MATERIALS | 0.00 | 330.00 | 0.00 | 5,000.00 | 4,670.00 | 6.60% | 495.04 | 0.00 | 1,523.50 |
| 53-00-395 | EL REFUNDS, REIMBURSE (Fu | 721.14 | 7,804.66 | 0.00 | 30,000.00 | 22,195.34 | 26.02% | 11,708.16 | 1,495.37 | 13,619.36 |
| 53-00-397 | EL MISC REFUNDS/REIMBURS | 0.00 | 1.00 | 0.00 | 5,000.00 | 4,999.00 | 0.02% | 1.50 | 0.00 | 4,507.32 |
| | **TOTAL ELECTRIC FUND REVENUE** | 266,302.91 | 2,715,497.79 | 0.00 | 4,027,500.00 | 1,312,002.21 | 67.42% | 4,073,654.00 | 233,835.12 | 2,636,405.20 |
| **EXPENSES** | | | | | | | | | | |
| 53-40-421 | EL REGULAR SALARIES | 13,446.77 | 207,682.28 | 0.00 | 351,960.00 | 144,277.72 | 59.01% | 311,554.57 | 28,500.00 | 235,494.26 |
| 53-40-422 | EL TEMP SALARIES | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00% | 0.00 | 0.00 | 1,166.66 |
| 53-40-423 | EL OVERTIME | 322.83 | 3,600.27 | 0.00 | 10,000.00 | 6,399.73 | 36.00% | 5,400.94 | 540.80 | 4,488.28 |
| 53-40-426 | EL EMPOYEE BONUS | 0.00 | 0.00 | 0.00 | 750.00 | 750.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-451 | EL HEALTH INSURANCE | 4,812.36 | 39,419.07 | 0.00 | 62,778.00 | 23,358.93 | 62.79% | 59,134.51 | 7,227.80 | 57,760.50 |
| 53-40-453 | EL UNEMPLOYMENT INSURANCE | 0.00 | 142.11 | 0.00 | 1,500.00 | 1,357.89 | 9.47% | 213.18 | 0.00 | 171.33 |
| 53-40-454 | EL WORKER'S COMP INSURANC | 17,613.13 | 17,613.13 | 0.00 | 14,266.00 | -3,347.13 | 123.46% | 26,422.33 | 12,692.96 | 12,692.96 |
| 53-40-461 | EL SOCIAL SECURITY | 1,053.37 | 16,173.44 | 0.00 | 27,670.00 | 11,496.56 | 58.45% | 24,262.58 | 2,221.62 | 18,476.71 |
| 53-40-462 | EL RETIREMENT | 0.00 | 20,720.00 | 0.00 | 37,050.00 | 16,330.00 | 55.92% | 31,083.10 | 4,327.64 | 26,036.37 |
| 53-40-471 | EL UNIFORM RENTAL | 507.67 | 2,143.30 | 0.00 | 6,500.00 | 4,356.70 | 32.97% | 3,215.27 | 485.76 | 3,405.50 |
| 53-40-511 | EL SERVICES, BUILDING | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-512 | EL SERVICES, EQUIPMT | 0.00 | 262.00 | 0.00 | 7,500.00 | 7,238.00 | 3.49% | 393.03 | 60.00 | 742.70 |
| 53-40-513 | EL SERVICES, VEHICLES | 0.00 | 3,111.47 | 0.00 | 20,000.00 | 16,888.53 | 15.56% | 4,667.67 | 0.00 | 2,788.24 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 53-40-515 | EL SERV, INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00% | 0.00 | 0.00 | 183.96 |
| 53-40-517 | EL SERVICES, CAT GEN | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-519 | EL SERVICES, OTHER | 0.00 | 757.85 | 0.00 | 750.00 | -7.85 | 101.05% | 1,136.88 | 0.00 | 0.00 |
| 53-40-520 | EL POWER PLANT ENGINE REP | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-529 | EL MAINT SERV OTHER | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-531 | EL ACCOUNTING | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-532 | EL ENGINEERING | 2,236.11 | 10,918.55 | 0.00 | 50,000.00 | 39,081.45 | 21.84% | 16,379.46 | 0.00 | 34,101.27 |
| 53-40-533 | EL LEGAL | 286.75 | 325.50 | 0.00 | 5,000.00 | 4,674.50 | 6.51% | 488.29 | 0.00 | 231.50 |
| 53-40-534 | EL MEDICAL | 2,635.79 | 17,697.46 | 0.00 | 42,750.00 | 25,052.54 | 41.40% | 26,548.84 | 4,108.91 | 18,178.15 |
| 53-40-536 | EL JANITORIAL | 7.43 | 21.82 | 0.00 | 500.00 | 478.18 | 4.36% | 32.73 | 0.00 | 0.00 |
| 53-40-537 | EL DATA PROCESSING | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% | 0.00 | 0.00 | 83.53 |
| 53-40-539 | EL OTHER PROF SERVICES | 54.84 | 2,187.81 | 0.00 | 4,000.00 | 1,812.19 | 54.70% | 3,282.04 | 86.75 | 2,672.25 |
| 53-40-551 | EL POSTAGE | 225.00 | 1,724.12 | 0.00 | 2,500.00 | 775.88 | 68.96% | 2,586.43 | 0.00 | 1,609.14 |
| 53-40-552 | EL TELEPHONE | 308.83 | 3,109.84 | 0.00 | 5,500.00 | 2,390.16 | 56.54% | 4,665.22 | 435.53 | 3,577.24 |
| 53-40-553 | EL PUBLISH,ADVERTISING | 0.00 | 11.90 | 0.00 | 250.00 | 238.10 | 4.76% | 17.85 | 0.00 | 30.80 |
| 53-40-554 | EL PRINTING, COPYING | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-557 | EL RECORDING FEES | 0.00 | 32.00 | 0.00 | 250.00 | 218.00 | 12.80% | 48.00 | 0.00 | 0.00 |
| 53-40-561 | EL DUES | 130.67 | 142.33 | 0.00 | 250.00 | 107.67 | 56.93% | 213.51 | 130.66 | 142.32 |
| 53-40-562 | EL TRAVEL EXPENSES | 442.50 | 2,719.45 | 0.00 | 2,500.00 | -219.45 | 108.78% | 4,079.58 | 241.52 | 385.19 |
| 53-40-563 | EL TRAINING | 300.00 | 1,025.00 | 0.00 | 4,000.00 | 2,975.00 | 25.63% | 1,537.65 | 0.00 | 794.01 |
| 53-40-565 | EL PUBLICATIONS | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-571 | EL UTILITIES | 439.28 | 1,698.89 | 0.00 | 3,000.00 | 1,301.11 | 56.63% | 2,548.58 | 249.30 | 1,485.50 |
| 53-40-576 | EL ELECTRICITY PURCHASES | 148,959.71 | 1,339,204.65 | 0.00 | 2,172,000.00 | 832,795.35 | 61.66% | 2,009,007.87 | 133,055.34 | 1,491,521.35 |
| 53-40-577 | EL FUEL PURCHASES | 0.00 | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-578 | EL PERMITS | 0.00 | 2,665.00 | 0.00 | 5,000.00 | 2,335.00 | 53.30% | 3,997.89 | 0.00 | 4,390.00 |
| 53-40-591 | EL LIABILITY INS | 19,649.64 | 19,649.64 | 0.00 | 17,000.00 | -2,649.64 | 115.59% | 29,477.40 | 15,161.73 | 16,161.73 |
| 53-40-592 | EL GENERAL INS | 29,336.64 | 51,568.64 | 0.00 | 50,000.00 | -1,568.64 | 103.14% | 77,360.69 | 20,947.50 | 43,179.50 |
| 53-40-593 | EL RENTALS | 78.00 | 78.00 | 0.00 | 4,000.00 | 3,922.00 | 1.95% | 117.01 | 0.00 | 1,895.00 |
| 53-40-611 | EL SUPPLIES, BUILDING | 0.00 | 2,376.97 | 0.00 | 5,000.00 | 2,623.03 | 47.54% | 3,565.81 | 0.00 | 6.49 |
| 53-40-612 | EL SUPPLIES, EQUIPMT | 973.97 | 7,800.44 | 0.00 | 6,000.00 | -1,800.44 | 130.01% | 11,701.83 | 251.12 | 3,677.70 |
| 53-40-613 | EL SUPPLIES, VEHICLES | 649.41 | 10,430.65 | 0.00 | 8,500.00 | -1,930.65 | 122.71% | 15,647.53 | 707.85 | 6,807.71 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 53-40-615 | EL SUPPL, INFRASTRUCTURE | 547.45 | 6,995.99 | 0.00 | 30,000.00 | 23,004.01 | 23.32% | 10,495.03 | 472.28 | 13,576.82 |
| 53-40-619 | EL SUPPLIES, OTHER | 0.00 | 61.30 | 0.00 | 500.00 | 438.70 | 12.26% | 91.95 | 0.00 | 0.00 |
| 53-40-620 | EL POWER PLANT PARTS | 564.74 | 4,715.18 | 0.00 | 8,000.00 | 3,284.82 | 58.94% | 7,073.47 | 72.69 | 166.94 |
| 53-40-651 | EL OFFICE SUPPLIES | 49.99 | 1,007.06 | 0.00 | 1,000.00 | -7.06 | 100.71% | 1,510.74 | 9.92 | 44.51 |
| 53-40-652 | EL OPERATING SUPPLIES | 398.42 | 1,151.77 | 0.00 | 5,000.00 | 3,848.23 | 23.04% | 1,727.82 | 1,324.67 | 3,039.83 |
| 53-40-653 | EL SMALL TOOLS | 24.99 | 488.99 | 0.00 | 5,000.00 | 4,511.01 | 9.78% | 733.55 | 8.99 | 2,246.54 |
| 53-40-655 | EL AUTO FUEL/OIL | 854.29 | 8,174.16 | 0.00 | 15,000.00 | 6,825.84 | 54.49% | 12,262.46 | 961.88 | 7,315.16 |
| 53-40-656 | EL CHEMICALS | 0.00 | 509.70 | 0.00 | 1,000.00 | 490.30 | 50.97% | 764.62 | 0.00 | 899.70 |
| 53-40-711 | EL BOND DEBT SERVICE | 332,794.38 | 440,588.75 | 0.00 | 440,600.00 | 11.25 | 100.00% | 660,949.21 | 331,479.38 | 442,958.75 |
| 53-40-731 | EL FRANCHISE FEE | 0.00 | 106,584.77 | 0.00 | 192,500.00 | 85,915.23 | 55.37% | 159,893.14 | 11,263.44 | 126,969.92 |
| 53-40-811 | EL LAND/EASEMT ACQUISTN | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% | 0.00 | 0.00 | 2,064.00 |
| 53-40-821 | EL BLDG/OTHER REPAIRS | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-823 | EL STORAGE SHED | 0.00 | 20,342.09 | 0.00 | 20,000.00 | -342.09 | 101.71% | 30,516.18 | 0.00 | 0.00 |
| 53-40-831 | EL EQUIP (SKID STEER) | 235.08 | 1,880.64 | 0.00 | 3,000.00 | 1,119.36 | 62.69% | 2,821.24 | 235.08 | 2,032.61 |
| 53-40-834 | EL COPIER | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-835 | EL GENERATORS, LIFT STA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 1,015.00 |
| 53-40-843 | EL RADIO READ METERS | 0.00 | 22,830.66 | 0.00 | 30,000.00 | 7,169.34 | 76.10% | 34,249.41 | 0.00 | 0.00 |
| 53-40-851 | EL UTILITY SYS PRIMARY | 4,413.61 | 44,414.24 | 0.00 | 145,000.00 | 100,585.76 | 30.63% | 66,628.02 | 6,322.50 | 92,236.73 |
| 53-40-854 | EL SYSTEM EXPANSION | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 0.00% | 0.00 | 0.00 | 4,690.00 |
| 53-40-855 | EL POWER PLANT EXPANSION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 10,115.00 |
| 53-40-913 | EL COMMUNITY RELATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 558.62 |
| 53-40-915 | EL UTILITY TAX/STATE | 0.00 | 0.00 | 0.00 | 600.00 | 600.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 53-40-920 | EL MISCELLANEOUS | 0.00 | 180.07 | 0.00 | 1,500.00 | 1,319.93 | 12.00% | 270.13 | 0.00 | 728.91 |
| | **TOTAL ELECTRIC FUND EXPENSES** | 584,353.65 | 2,446,938.95 | 0.00 | 3,957,474.00 | 1,510,535.05 | 61.83% | 3,670,775.24 | 583,583.62 | 2,704,996.89 |
| | **REVENUE OVER EXPENSES** | -318,050.74 | 268,558.84 | 0.00 | 70,026.00 | -198,532.84 | | 402,878.76 | -349,748.50 | -68,591.69 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| | **SWIMMING POOL FUND** | | | | | | | | | |
| **REVENUES** | | | | | | | | | | |
| 58-00-348 | SWP PASS SALES OUT/TOWN | 0.00 | 3,390.00 | 0.00 | 4,000.00 | 610.00 | 84.75% | 5,085.50 | 0.00 | 3,841.00 |
| 58-00-374 | SWP ADMISSION SALES | 0.00 | 9,848.00 | 0.00 | 10,250.00 | 402.00 | 96.08% | 14,773.47 | 0.00 | 10,265.00 |
| 58-00-375 | SWP LESSON SALES | 0.00 | 750.00 | 0.00 | 1,575.00 | 825.00 | 47.62% | 1,125.11 | 0.00 | 1,565.00 |
| 58-00-376 | SWP CONCESSION SALES | 0.00 | 8,442.20 | 0.00 | 8,500.00 | 57.80 | 99.32% | 12,664.56 | 0.00 | 8,328.00 |
| 58-00-377 | SWP 10 DAY PASS SALES | 0.00 | 2,800.00 | 0.00 | 4,250.00 | 1,450.00 | 65.88% | 4,200.42 | 0.00 | 4,256.00 |
| 58-00-378 | SWP PASS SALES | 0.00 | 10,555.00 | 0.00 | 11,200.00 | 645.00 | 94.24% | 15,834.08 | 0.00 | 11,198.00 |
| 58-00-379 | SWP USER FEES | 0.00 | 2,835.00 | 0.00 | 2,500.00 | -335.00 | 113.40% | 4,252.92 | 0.00 | 2,550.00 |
| 58-00-381 | SWP INTEREST INCOME | 0.00 | 14.75 | 0.00 | 50.00 | 35.25 | 29.50% | 22.12 | 8.09 | 69.90 |
| 58-00-382 | SWP RNTL INC-PARTY SALE | 0.00 | 1,200.00 | 0.00 | 1,250.00 | 50.00 | 96.00% | 1,800.18 | 0.00 | 1,237.50 |
| 58-00-383 | SWP DONATIONS | 0.00 | 75.00 | 0.00 | 0.00 | -75.00 | 0.00% | 112.51 | 0.00 | 0.00 |
| 58-00-399 | SWP INTERFUND TRANSFER (G | 0.00 | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | **TOTAL SWIMMINING POOL REVENUE** | 0.00 | 39,909.95 | 0.00 | 73,575.00 | 33,665.05 | 54.24% | 59,870.87 | 8.09 | 43,310.40 |
| **EXPENSES** | | | | | | | | | | |
| 58-55-421 | SWP MANAGER SALARIES | 0.00 | 9,770.00 | 0.00 | 9,700.00 | -70.00 | 100.72% | 14,656.46 | 0.00 | 9,485.00 |
| 58-55-422 | SWP SAL GAURDS | 0.00 | 21,918.25 | 0.00 | 16,500.00 | -5,418.25 | 132.84% | 32,880.66 | 0.00 | 15,837.58 |
| 58-55-423 | SWP CONCESSION STAND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 3,533.45 |
| 58-55-424 | SWP VILL PERSONNEL MAINT | 0.00 | 1,058.70 | 0.00 | 4,500.00 | 3,441.30 | 23.53% | 1,588.20 | 0.00 | 1,031.53 |
| 58-55-453 | SWP UNEMPLOYMENT INSURANC | 0.00 | 475.33 | 0.00 | 600.00 | 124.67 | 79.22% | 713.06 | 0.00 | 577.12 |
| 58-55-454 | SWP WORKER'S COMP INSURAN | 1,302.72 | 1,302.72 | 0.00 | 1,200.00 | -102.72 | 108.56% | 1,954.27 | 1,010.38 | 1,010.38 |
| 58-55-461 | SWP SOCIAL SECURITY | 0.00 | 2,505.14 | 0.00 | 2,500.00 | -5.14 | 100.21% | 3,758.08 | 0.00 | 2,286.42 |
| 58-55-511 | SWP SERVICES, BUILDING | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 58-55-512 | SWP SERVICES, EQUIPMT | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 58-55-519 | SWP SERVICES, OTHER | 780.00 | 14,040.00 | 0.00 | 18,500.00 | 4,460.00 | 75.89% | 21,062.10 | 8,250.00 | 33,000.00 |
| 58-55-551 | SWP POSTAGE | 0.00 | 0.00 | 0.00 | 75.00 | 75.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 58-55-552 | SWP TELEPHONE | 0.00 | 1.08 | 0.00 | 50.00 | 48.92 | 2.16% | 1.62 | 0.00 | 55.09 |
| 58-55-553 | SWP PUBLISH,ADVERTISING | 0.00 | 135.10 | 0.00 | 300.00 | 164.90 | 45.03% | 202.67 | 105.00 | 205.50 |
| 58-55-554 | SWP PRINTING, COPYING | 0.00 | 163.50 | 0.00 | 150.00 | -13.50 | 109.00% | 245.27 | 0.00 | 150.00 |

# VILLAGE OF FREEBURG
## BUDGET COMPARISON ANALYSIS FOR 11/09
As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| 58-55-561 | SWP DUES | 0.00 | 105.00 | 0.00 | 120.00 | 15.00 | 87.50% | 157.51 | 0.00 | 105.00 |
| 58-55-563 | SWP TRAINING | 0.00 | 1,132.20 | 0.00 | 1,500.00 | 367.80 | 75.48% | 1,698.46 | 0.00 | 1,890.28 |
| 58-55-571 | SWP UTILITIES | 14.34 | 53.81 | 0.00 | 150.00 | 96.19 | 35.87% | 80.72 | 5.82 | 48.96 |
| 58-55-591 | SWP LIABILITY INS | 908.65 | 908.65 | 0.00 | 750.00 | -158.65 | 121.15% | 1,363.11 | 707.56 | 707.56 |
| 58-55-592 | SWP GENERAL INS | 373.93 | 373.93 | 0.00 | 300.00 | -73.93 | 124.64% | 560.95 | 259.70 | 259.70 |
| 58-55-593 | SWP RENTALS | 0.00 | 824.00 | 0.00 | 1,500.00 | 676.00 | 54.93% | 1,236.12 | 206.00 | 1,236.00 |
| 58-55-611 | SWP SUPPLIES, BUILDING | 0.00 | 29.00 | 0.00 | 100.00 | 71.00 | 29.00% | 43.50 | 0.00 | 0.00 |
| 58-55-612 | SWP SUPPLIES, EQUIPMT | 17.94 | 2,361.81 | 0.00 | 2,500.00 | 138.19 | 94.47% | 3,543.06 | 0.00 | 1,269.18 |
| 58-55-619 | SWP SUPPLIES, OTHER | 0.00 | 7.48 | 0.00 | 150.00 | 142.52 | 4.99% | 11.22 | 0.00 | 20.99 |
| 58-55-651 | SWP OFFICE SUPPLIES | 0.00 | 31.05 | 0.00 | 0.00 | -31.05 | 0.00% | 46.57 | 0.00 | 0.00 |
| 58-55-652 | SWP OPERATING SUPPLIES | 0.00 | 185.53 | 0.00 | 250.00 | 64.47 | 74.21% | 278.32 | 0.00 | 104.47 |
| 58-55-656 | SWP CHEMICALS | 0.00 | 5,292.90 | 0.00 | 4,500.00 | -792.90 | 117.62% | 7,940.14 | 0.00 | 4,573.77 |
| 58-55-657 | SWP CONCESSION SUPPLIES | 0.00 | 6,678.43 | 0.00 | 6,500.00 | -178.43 | 102.75% | 10,018.64 | 0.00 | 6,431.47 |
| 58-55-659 | SWP OTHER GEN SUPPLIES | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| 58-55-955 | SWP PASS REFUNDS | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| TOTAL SWIMMING POOL FUND REVENUE | | 3,397.58 | 69,353.61 | 0.00 | 73,645.00 | 4,291.39 | 94.17% | 104,040.71 | 10,544.46 | 83,819.45 |
| | REVENUE OVER EXPENSES | -3,397.58 | -29,443.66 | 0.00 | -70.00 | 29,373.66 | | -44,169.84 | -10,536.37 | -40,509.05 |
| | ELECTRIC BOND FUND | | | | | | | | | |
| REVENUE | | | | | | | | | | |
| 60-00-381 | BOND INTEREST | 0.00 | 110.25 | 0.00 | 0.00 | -110.25 | 0.00% | 165.39 | 20.62 | 178.10 |
| | TOTAL EL BOND FUND REVENUE | 0.00 | 110.25 | 0.00 | 0.00 | -110.25 | | 165.39 | 20.62 | 178.10 |

# VILLAGE OF FREEBURG

## BUDGET COMPARISON ANALYSIS FOR 11/09

As of Nov 30, 2009

| G/L ACCT NUMBER | TITLE | REVENUE / EXPENSE M-T-D | REVENUE / EXPENSE Y-T-D | ENCUMBER | FISCAL BUDGET | UNENCUMB BALANCE | % USED | ESTIMATED ACTUALS | ** LAST YEAR ** M-T-D | ** LAST YEAR ** Y-T-D |
|---|---|---|---|---|---|---|---|---|---|---|
| | **REVENUE** | | | | | | | | | |
| | TOTAL GENERAL FUND REVENUE | 119,062.70 | 1,053,078.13 | 0.00 | 1,767,115.00 | 714,036.87 | 59.59% | 1,579,775.02 | 66,475.73 | 1,317,749.98 |
| | TOTAL AUDIT FUND REVENUE | 1,145.73 | 4,308.82 | 0.00 | 5,700.00 | 1,391.18 | 75.59% | 6,463.87 | 0.00 | 4,913.81 |
| | TOTAL ESDA FUND REVENUE | 307.79 | 1,157.53 | 0.00 | 3,570.00 | 2,412.47 | 32.42% | 1,736.46 | 119.70 | 1,472.80 |
| | TOTAL REFUSE FUND REVENUE | 13,547.30 | 146,447.78 | 0.00 | 215,175.00 | 68,727.22 | 68.06% | 219,693.61 | 11,712.12 | 111,142.84 |
| | TOTAL MFT FUND REVENUE | 6,776.51 | 74,379.47 | 0.00 | 262,400.00 | 188,020.53 | 28.35% | 111,580.36 | 10,173.08 | 74,493.08 |
| | TOTAL IMPACT FUND REVENUE | 0.00 | 1,832.14 | 0.00 | 0.00 | -1,832.14 | 0.00% | 2,748.48 | 0.00 | 0.00 |
| | TOTAL WATER FUND REVENUE | 61,890.64 | 545,247.54 | 0.00 | 855,273.00 | 310,025.46 | 63.75% | 817,953.05 | 43,132.23 | 419,981.73 |
| | TOTAL SEWER FUND REVENUE | 34,090.74 | 250,408.52 | 0.00 | 1,890,450.00 | 1,640,041.48 | 13.25% | 375,650.33 | 21,849.72 | 216,489.09 |
| | TOTAL ELECTRIC FUND REVENUE | 266,302.91 | 2,715,497.79 | 0.00 | 4,027,500.00 | 1,312,002.21 | 67.42% | 4,073,654.00 | 233,835.12 | 2,636,405.20 |
| | TOTAL SWIMMING POOL FUND REVENUE | 0.00 | 39,909.95 | 0.00 | 73,575.00 | 33,665.05 | 54.24% | 59,870.87 | 8.09 | 43,310.40 |
| | TOTAL EL BOND FUND REVENUE | 0.00 | 110.25 | 0.00 | 0.00 | -110.25 | 0.00% | 165.39 | 20.62 | 178.10 |
| | **TOTAL REVENUE** | 503,124.32 | 4,832,377.92 | 0.00 | 9,100,758.00 | 4,268,380.08 | | 7,249,291.44 | 387,326.41 | 4,826,137.03 |
| | **EXPENSES** | | | | | | | | | |
| | TOTAL GENERAL FUND EXPENSES | 40,486.59 | 851,198.15 | 0.00 | 1,767,094.00 | 915,895.85 | 48.17% | 1,276,924.38 | 171,185.28 | 1,215,397.99 |
| | TOTAL AUDIT FUND EXPENSES | 0.00 | 0.00 | 0.00 | 5,700.00 | 5,700.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | TOTAL ESDA FUND EXPENSES | 53.83 | 1,364.84 | 0.00 | 3,565.00 | 2,200.16 | 38.28% | 2,047.44 | 107.66 | 1,240.20 |
| | TOTAL REFUSE FUND EXPENSES | 43,398.44 | 169,944.45 | 0.00 | 212,485.00 | 42,540.55 | 79.98% | 254,942.13 | 13,483.42 | 109,414.17 |
| | TOTAL MFT FUND EXPENSES | 2,575.26 | 213,025.43 | 0.00 | 262,397.00 | 49,371.57 | 81.18% | 319,570.06 | 13,854.39 | 125,937.56 |
| | TOTAL WATER FUND EXPENSES | 59,303.18 | 448,471.86 | 0.00 | 812,847.00 | 364,375.14 | 55.17% | 672,774.84 | 57,374.50 | 423,432.46 |
| | TOTAL SEWER FUND EXPENSES | 41,053.76 | 279,713.66 | 0.00 | 1,890,451.00 | 1,610,737.34 | 14.80% | 419,612.25 | 38,105.36 | 269,220.23 |
| | TOTAL ELECTRIC FUND EXPENSES | 584,353.65 | 2,446,938.95 | 0.00 | 3,957,474.00 | 1,510,535.05 | 61.83% | 3,670,775.24 | 583,583.62 | 2,704,996.89 |
| | TOTAL SWIMMING POOL FUND EXPENSES | 3,397.58 | 69,353.61 | 0.00 | 73,645.00 | 4,291.39 | 94.17% | 104,040.71 | 10,544.46 | 83,819.45 |
| | TOTAL EL BOND FUND EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 |
| | **TOTAL EXPENSES** | 774,622.29 | 4,480,010.95 | 0.00 | 8,985,658.00 | 4,505,647.05 | | 6,720,687.05 | 888,238.69 | 4,933,458.95 |
| | **REVENUE OVER EXPENSES** | -271,497.97 | 352,366.97 | 0.00 | 115,100.00 | -237,266.97 | | 528,604.39 | -500,912.28 | -107,321.92 |

November 16, 2009

Village of Freeburg
Southgate Center
Freeburg, Illinois 62243

Fees due for the following services September 1, 2006 through September 30, 2008:

| DATE | DESCRIPTION | HOURS |
|---|---|---|
| 9/1/2006 | Electric loan payoff check to Regions (1.3 mil) | 0.25 |
| 9/4/2006 | Sign checks, process daily reports | 0.5 |
| 9/5/2006 | Trustee Meeting, eve deposit (7-9:30) | 1.25 |
| 9/7/2006 | Sign payroll checks, deposit | 0.75 |
| 9/8/2006 | Sign checks, deposit | 0.75 |
| 9/11/2006 | Deposit | 0.5 |
| 9/12/2006 | Sign checks, review J/E's | 0.25 |
| 9/13/2006 | Bank deposit, J/E review, call bank-wire to Commerce | 0.5 |
| 9/15/2006 | Deposit | 0.25 |
| 9/18/2006 | Deposit, J/E's | 0.25 |
| 9/18/2006 | Trustee meeting, sign checks, daily worksheets (7:25-9:15) | 1.5 |
| 9/19/2006 | Bank deposit | 0.25 |
| 9/20/2006 | Deposit, check on wire @ Citizens | 0.5 |
| 9/21/2006 | Two deposits | 0.5 |
| 9/26/2006 | Bank deposit | 0.5 |
| 9/27/2006 | Bank deposit, sign checks, Finance Comm. | 1.75 |
| 9/28/2006 | Bank deposit, sign 2 checks | 0.25 |
| 10/2/2006 | Bank deposit | 0.5 |
| 10/2/2006 | Trustee meeting, process daily sheets | 1 |
| 10/3/2006 | Bank deposit | 0.5 |
| 10/4/2006 | Bank deposit, A/R rental discussion | 0.75 |
| 10/4/2006 | Eve-bank deposit, sign checks | 0.5 |
| 10/5/2006 | Bank deposit | 0.5 |
| 10/10/2006 | Bank deposit | 0.5 |
| 10/10/2006 | Eve-3 deposits | 1 |
| 10/12/2006 | Bank deposit, contact Citizens(on-line) | 0.25 |
| 10/16/2006 | Bank deposit, sign checks, J/E's | 0.75 |
| 10/17/2006 | Bank deposit, sign p/r checks, discuss disb. process, P/O's,etc. | 0.5 |
| 10/18/2006 | Bank deposit, J/E's | 0.5 |
| 10/19/2006 | Bank deposit, sign checks | 1 |
| 10/20/2006 | Bank deposit, sign checks, J/E's | 0.5 |
| 10/24/2006 | Bank deposit | 0.5 |
| 10/25/2006 | Bank deposit, J/E's | 0.5 |
| 10/26/2006 | Bank deposit, J/E's | 0.25 |
| 10/27/2006 | Bank deposit | 0.25 |

| | | |
|---|---|---|
| 10/29/2006 | Bank deposit, daily reports | 1 |
| 10/31/2006 | Bank deposit, daily summaries | 0.5 |
| 10/31/2006 | Finance Committee | 1.5 |
| 11/1/2006 | Bank deposit, sign payroll checks | 0.5 |
| 11/2/2006 | Bank deposit, J/E's | 0.5 |
| 11/6/2006 | Bank deposit, J/E's | 0.5 |
| 11/6/2006 | Eve- Trustee meeting, deposit (7:30-9:30) | 1 |
| 11/7/2006 | Sign checks, review sales tax for utilities | 1 |
| 11/8/2006 | Bank deposits(2), sign checks | 0.75 |
| 11/9/2006 | Bank deposits(2), J/E's, RTU-13 calculations & revise | 2 |
| 11/13/2006 | Bank deposit, J/E's, sign checks, Sales Tax | 1 |
| 11/14/2006 | Bank deposit, J/E's, sign checks | 1 |
| 11/15/2006 | Bank deposit, sign checks | 0.25 |
| 11/16/2006 | Bank deposit, J/E's | 0.25 |
| 11/20/2006 | Bank deposit, J/E's | 0.5 |
| 11/21/2006 | Bank deposits (2) | 0.5 |
| 11/22/2006 | Summary work, J/E's | 1.5 |
| 11/28/2006 | Bank deposit, sign payroll & General Ledger checks | 0.75 |
| 11/29/2006 | Bank deposit | 0.5 |
| 11/29/2006 | Eve-Finance Comm., deposit | 1.25 |
| 12/4/2006 | Bank deposits | 0.5 |
| 12/4/2006 | Eve-Trustee meeting, deposit, J/E's (7:30-9:15) | 1 |
| 12/5/2006 | Bank deposit, sign checks | 0.75 |
| 12/6/2006 | Bank deposit, paperwork, sign checks, J/E's | 1 |
| 12/7/2006 | Bank deposits (2) | 0.5 |
| 12/11/2006 | Bank deposits (2), sign checks, review sales tax | 0.75 |
| 12/13/2006 | Bank deposit, J/E's, sign checks | 0.75 |
| 12/15/2006 | Bank deposit | 0.25 |
| 12/18/2006 | Bank deposit | 0.25 |
| 12/19/2006 | Bank deposit | 0.25 |
| 12/20/2006 | Bank deposit | 0.25 |
| 12/21/2006 | J/E's | 0.25 |
| 12/22/2006 | Bank deposit | 0.25 |
| 12/27/2006 | Bank deposit, paper work | 0.5 |
| 12/28/2006 | Bank deposit, sign payroll checks | 0.75 |
| 12/29/2006 | Bank deposit, sign checks | 0.5 |
| 1/1/2007 | Bank deposit, J/E's | 0.25 |
| 1/3/2007 | Bank deposit, sign checks, J/E's | 1 |
| 1/3/2007 | Eve-Bank deposit, paperwork | 1 |
| 1/8/2007 | Bank deposit, J/E's | 0.5 |
| 1/9/2007 | Bank deposits(3), J/E's, sign payroll&G/L checks, discuss W-9's, Certificates of Insurance, and 1099's | 2 |
| 1/10/2007 | Sign check, J/E's no charge | 0 |
| 1/11/2007 | J/E's, review 1099 list | 0.25 |
| 1/12/2007 | Bank deposit, review W-2's | 0.25 |
| 1/24/2007 | Bank deposit, sign checks | 0.5 |
| 1/25/2007 | Bank deposit | 0.25 |
| 1/30/2007 | Bank deposit, sign checks | 0.5 |
| 1/31/2007 | Bank deposit, sign checks, J/E's | 0.5 |
| 1/31/2007 | Eve-Bank deposit, paperwork | 0.5 |
| 2/1/2007 | Bank deposit | 0.25 |
| 2/2/2007 | Bank deposit | 0.25 |
| 2/5/2007 | Bank deposit, redo W-2 for Barb | 0.5 |
| 2/5/2007 | Trustee Meeting, two deposits, paperwork | 1 |
| 2/7/2007 | Bank deposit | 0.25 |
| 2/8/2007 | Bank deposits(3), sign payroll & ledger checks | 1 |

| | | |
|---|---|---|
| 2/13/2007 | Bank deposit, secure pledged security info, discuss G/L post | 1.25 |
| 2/18/2007 | Amend W-2 | 0.75 |
| 2/21/2007 | Bank deposits(2), sign payroll & ledger checks | 1 |
| 2/22/2007 | Corrected W-2 to Barb | 0.25 |
| 2/26/2007 | Bank deposit | 0.25 |
| 2/27/2007 | Bank deposit | 0.25 |
| 3/1/2007 | Bank deposit | 0.25 |
| 3/2/2007 | Bank deposits (2) | 0.5 |
| 3/6/2007 | Bank deposits (2), sign payroll & ledger checks | 1.25 |
| 3/7/2007 | Bank deposit | 0.25 |
| 3/8/2007 | Bank deposits, sign checks | 0.75 |
| 3/12/2007 | Bank deposit, sign checks | 0.5 |
| 3/14/2007 | Bank deposits, sign checks | 0.25 |
| 3/16/2007 | Bank deposit | 0.25 |
| 3/19/2007 | Bank deposit | 0.25 |
| 3/20/2007 | Bank deposits(2), sign checks | 0.5 |
| 3/26/2007 | Bank deposits(2), sign checks, fax M/M bids-Pool | 1.25 |
| 3/27/2007 | Finalize Pool M/M set up | 0.5 |
| 4/3/2007 | Bank deposit, paperwork | 0.5 |
| 4/9/2007 | Bank deposit | 0.5 |
| 4/10/2007 | Bank deposits(2), sign checks, to Citizens drop off acct. info | 1 |
| 4/18/2007 | Bank deposits(2), sign payroll & ledger checks | 0.5 |
| 4/19/2007 | Bank deposit | 0.5 |
| 4/20/2007 | Bank deposit | 0.25 |
| 4/24/2007 | Bank deposit | 0.25 |
| 4/25/2007 | Bank deposit | 0.25 |
| 4/26/2007 | Bank deposit | 0.25 |
| 4/27/2007 | Bank deposit | 0.25 |
| 4/30/2007 | Bank deposit | 0.25 |
| 5/1/2007 | Bank deposits(2) | 0.25 |
| 5/2/2007 | Bank deposit, sign checks | 0.5 |
| 5/3/2007 | Bank deposit | 0.25 |
| 5/4/2007 | Bank deposits(2), discuss: budget, Bateman&M.Miller, & ST- | 2.25 |
| 5/7/2007 | Bank deposit | 0.25 |
| 5/7/2007 | Eve-Bank deposits(3), Trustee Meeting (2 hours) | 1 |
| 5/9/2007 | Bank deposits, sign checks | 0.75 |
| 5/14/2007 | Bank deposit, review budget #'s, Meeting of the Whole | 3 |
| 5/15/2007 | Meet with Dennis & Kevin Tepen-discuss audit & budget | 1.5 |
| 5/16/2007 | Bank deposit, sign checks | 0.75 |
| 5/17/2007 | Bank deposit | 0.25 |
| 5/21/2007 | Bank deposits | 0.25 |
| 5/23/2007 | Bank deposit, sign checks | 0.5 |
| 5/24/2007 | Bank deposit | 0.25 |
| 5/25/2007 | Bank deposit | 0.25 |
| 5/29/2007 | Bank deposits(2) | 0.5 |
| 5/30/2007 | Bank deposits(2), sign payroll checks, Finance Comm. | 1.25 |
| 5/31/2007 | Bank deposits(2) | 0.5 |
| 6/1/2007 | Bank deposits(2) | 0.5 |
| 6/4/2007 | Bank deposits(2), process 2/06 Treas Report | 2.75 |
| 6/4/2007 | Eve-Bank deposits(2), Trustee Meeting | 1.75 |
| 6/6/2007 | Bank deposits(2) | 0.5 |
| 6/7/2007 | Bank deposits(2) | 0.5 |
| 6/8/2007 | Bank deposits(2) | 0.5 |
| 6/12/2007 | Process March 2006 Treasurer's Report | 0.75 |
| 6/14/2007 | Process April 2006 Treasurer's Report | 1 |
| 6/18/2007 | Bank deposit, review 3,4/06 Treas. Reports, Trustee meeting | 2 |

| | | | |
|---|---|---|---|
| 6/19/2007 | Bank deposits(2) | | 0.5 |
| 6/20/2007 | Bank deposits(2) | | 0.5 |
| 6/25/2007 | Bank deposits(3) | | 0.5 |
| 6/26/2007 | Bank deposits(3) | | 0.5 |
| 6/27/2007 | Fax C/D rate quote to banks, Finance Comm. | | 1.75 |
| 7/2/2007 | Process May & June monthly Treas. Reports | | 3.5 |
| 7/2/2007 | Eve-Trustee Meeting, 2 deposits | (1.75 hours) | 1 |
| 7/3/2007 | New C/D pick up and deliver @ bank | | 0.25 |
| 7/5/2007 | Bank deposits, sign checks | | 0.5 |
| 7/6/2007 | Bank deposits(3) | | 0.5 |
| 7/9/2007 | Bank deposits | | 0.5 |
| 7/10/2007 | Bank deposits(3) | | 0.5 |
| 7/11/2007 | Bank deposit, sign checks, drop off signiture ca | (2 hours) | 0.5 |
| 7/16/2007 | Bank deposit, process July & Aug. Treasurer's Report | | 5 |
| 7/16/2007 | Eve-Bank deposit, Trustee meeting | (1.25 hour) | 0.5 |
| 7/18/2007 | Bank deposits(4), sign checks | | 0.75 |
| 7/19/2007 | Bank deposit | | 0.25 |
| 7/20/2007 | Bank deposit | | 0.25 |
| 7/23/2007 | Bank deposit-pool | N/C | 0 |
| 7/24/2007 | Bank deposits | | 0.5 |
| 7/25/2007 | Bank deposits(2), sign checks | | 0.5 |
| 7/26/2007 | Bank deposit, sign checks | | 0.5 |
| 7/27/2007 | Bank deposits | | 0.25 |
| 7/30/2007 | Bank deposit | | 0.25 |
| 7/31/2007 | Bank deposits(3) | | 0.5 |
| 8/1/2007 | Bank deposits(4) | | 0.5 |
| 8/3/2007 | Bank deposits(3) | | 0.25 |
| 8/6/2007 | Bank deposit | | 0.25 |
| 8/6/2007 | Eve-review audit, Trustee Meeting, 2 deposits | | 2.75 |
| 8/7/2007 | Process Sept. 2006 Treasurer's Report | | 1 |
| 8/7/2007 | Bank deposit, sign checks | | 0.75 |
| 8/9/2007 | Bank deposits, review C/D bids, cash in due C/D& p/u new one | | 1.5 |
| 8/10/2007 | Process Oct. 2006 Treasurer's Report | | 1 |
| 8/13/2007 | Bank deposit, review 3/31/07 income statement | | 0.5 |
| 8/13/2007 | Eve-review 3/31/06 audit, Comm. as a Whole, 1 deposit | | 1.5 |
| 8/15/2007 | Bank deposits, sign checks | | 0.75 |
| 8/16/2007 | Bank deposit | | 0.25 |
| 8/17/2007 | Bank deposit, review 9 & 10 monthly Treas. Reports, distrib. | | 2 |
| 8/20/2007 | Bank deposit, Eve-Trustee meeting & deposit | | 1.5 |
| 8/22/2007 | Bank deposit, sign checks | | 0.75 |
| 8/24/2007 | Bank deposit | | 0.25 |
| 8/27/2007 | Bank deposit | | 0.25 |
| 8/28/2007 | Bank deposits(2) | | 0.5 |
| 8/29/2007 | Bank deposits(3), Pool revenue summary | | 1.5 |
| 8/29/2007 | Eve - Finance Committee | (1.25 hour) | 1 |
| 8/30/2007 | Bank deposits(2), arrange pledge info requested by Kevin | | 1.25 |
| 9/4/2007 | Bank deposit, process Nov. 2006 Treasurer's Report | | 1.5 |
| 9/4/2007 | Eve-Trustee meet, review Nov. Treas. Report & present, 2 dep. | | 2 |
| 9/5/2007 | Bank deposit, sign payroll checks | | 0.75 |
| 9/6/2007 | Bank deposits(2) | | 0.5 |
| 9/7/2007 | Bank deposits(2) | | 0.75 |
| 9/10/2007 | Bank deposits(2), p/u Dec. reports, process Dec. 06 Treas. Re | | 2 |
| 9/11/2007 | Bank deposit | | 0.25 |
| 9/13/2007 | Bank deposit, sign checks | | 0.5 |
| 9/14/2007 | Bank deposit | | 0.25 |
| 9/17/2007 | Bank deposit, review 12/06 report, Eve-Trustee meet, distrib. 1 | | 1.25 |

| | | |
|---|---|---|
| 9/18/2009 | Bank deposits(2) | 0.5 |
| 9/19/2007 | Bank deposit, sign payroll and ledger checks | 0.75 |
| 9/20/2007 | Bank deposit, discuss pool project financing | 0.5 |
| 9/21/2007 | Bank deposit | 0.25 |
| 9/24/2007 | Process Jan. & Feb. 2007 Treasurer's Report | 3 |
| 9/25/2007 | Bank deposits (3) | 0.5 |
| 9/26/2007 | Bank deposits(2), Eve-Finance Comm. and eve deposit | 1.25 |
| 9/27/2007 | Bank deposit | 0.5 |
| 9/28/2007 | Process March 2007 Treasurer's Report | 1.5 |
| 9/28/2007 | Bank deposits(2), review Jan.&Feb. reports, discuss TIF w'D.H. | 1.25 |
| 10/1/2007 | Bank deposit, Eve-Trustee meeting, 2 deposits | 1.25 |
| 10/3/2007 | Bank deposits(3), bank transfer | 0.75 |
| 10/4/2007 | Bank deposit | 0.25 |
| 10/5/2007 | Bank deposits(3) | 0.5 |
| 10/9/2007 | Bank deposit | 0.25 |
| 10/10/2007 | Bank deposits (4), sign checks | 0.75 |
| 10/11/2007 | Order & p/u cashiers check @ Regions-transfer to Tax Alloc Ac | 0.25 |
| 10/15/2007 | Bank deposit, discuss TIF, atty. letter, Sales Tax collections | 0.5 |
| 10/15/2007 | Eve-review 3/07 report, Trustee Meeting, distrib 3/07 report, de | 1 |
| 10/17/2007 | Bank deposits(2), sign payroll checks,Eve-deposit, sign checks | 0.75 |
| 10/19/2007 | Bank deposit | 0.25 |
| 10/22/2007 | Bank deposit | 0.25 |
| 10/23/2007 | Bank deposit | 0.25 |
| 10/24/2007 | Bank deposit, sign checks | 0.5 |
| 10/25/2007 | Bank deposits(2) | 0.5 |
| 10/26/2007 | Bank deposits (2) | 0.25 |
| 10/29/2007 | Bank deposits (2) | 0.5 |
| 10/30/2007 | Bank deposits (2) | 0.5 |
| 10/31/2007 | Bank deposits (2) | 0.5 |
| 11/1/2007 | Bank deposits (2), payroll transfer | 0.5 |
| 11/2/2007 | Bank deposits (2) | 0.5 |
| 11/6/2007 | Bank deposits (2), catch up on paper work | 1 |
| 11/7/2007 | Bank deposits, sign checks | 0.5 |
| 11/8/2007 | Bank deposits (3) | 0.75 |
| 11/9/2007 | Bank deposit | 0.25 |
| 11/13/2007 | Drop off @ Regions signiture info, Eve-2 deposits | 0.5 |
| 11/15/2007 | Bank deposit, info to Regions | 0.25 |
| 11/19/2007 | Bank deposits (3), Eve-Trustee Meeting 1 hour-charge .5 | 1 |
| 11/20/2007 | Bank deposit | 0.25 |
| 11/21/2007 | Bank deposit, sign checks | 0.5 |
| 11/27/2007 | Bank deposit, sign payroll checks | 0.5 |
| 11/27/2007 | Finance Committee | 1 |
| 11/28/2007 | Bank deposits, fax to Regions payroll transfer | 0.75 |
| 12/3/2007 | Bank deposit, copies of 1, 2, 3/07 monthly reports | 0.75 |
| 12/3/2007 | Eve-Trustee meeting, 2 deposits (1.5 hours) | 0.75 |
| 12/5/2007 | Bank deposits(3), sign checks, talk w'Dennis H. & auditor Kevin | 1.5 |
| 12/6/2007 | Bank deposits (2) | 0.5 |
| 12/7/2007 | Bank deposit | 0.25 |
| 12/10/2007 | Bank deposits(2), discuss sales tax collections w'Dennis | 0.5 |
| 12/12/2007 | Sign checks, fax request to Regions-payroll transfer | 0.75 |
| 12/13/2007 | Bank deposit, transfer money to TIF account | 0.5 |
| 12/14/2007 | Bank deposits (2) | 0.25 |
| 12/17/2007 | Bank deposits (2), Trustee meeting | 1 |
| 12/19/2007 | Bank deposits (3), sign checks | 0.5 |
| 12/20/2007 | Bank deposits (3), discuss # deposit w'Dennis & Jane | 0.5 |
| 12/26/2007 | Bank deposits (2), sign payroll & ledger checks | 0.75 |

| | | | |
|---|---|---|---|
| 1/2/2008 | Bank deposit, send fax to banks | | 0.75 |
| 1/2/2008 | Finance Committee | | 0.75 |
| 1/3/2008 | Bank deposits (2) | | 0.5 |
| 1/4/2008 | Bank deposits (3) | | 0.75 |
| 1/7/2008 | Bank deposits (2) | | 0.75 |
| 1/7/2008 | Eve-Trustee meeting, paperwork | 6:30-8 | 1 |
| 1/8/2008 | Bank deposits(3), payroll transfer @ Regions | | 1.25 |
| 1/9/2008 | Sign payroll and ledger checks | | 0.5 |
| 1/10/2008 | Bank deposit, discuss TIF transfer w'Dennis | | 0.5 |
| 1/11/2008 | Bank deposit, research medical reimb. taxable? | | 0.5 |
| 1/14/2008 | Bank deposits-2 @ Regions, 2 @ Citizens | | 0.5 |
| 1/14/2008 | Eve-meeting of the whole: long range planning | (7:30-9:30) | 1 |
| 1/15/2008 | Bank deposits | | 0.25 |
| 1/16/2008 | Bank deposits, sign checks | | 0.5 |
| 1/17/2008 | Bank deposits | | 0.25 |
| 1/18/2008 | Bank deposits | | 0.25 |
| 1/23/2008 | Bank deposits (3), sign checks | | 1 |
| 1/24/2008 | Bank deposits | | 0.25 |
| 1/25/2008 | Bank deposits | | 0.25 |
| 1/28/2008 | Bank deposits | | 0.5 |
| 1/29/2008 | Bank deposits | | 0.5 |
| 1/30/2008 | Bank deposits | | 0.25 |
| 2/4/2008 | Bank deposits | | 0.25 |
| 2/5/2008 | Bank deposits (3) | | 0.5 |
| 2/6/2008 | Bank deposits(3), sign payroll & ledger checks, fax transfer | | 1.25 |
| 2/7/2008 | Bank deposits | | 0.5 |
| 2/8/2008 | Bank deposits | | 0.5 |
| 2/11/2008 | Bank deposits | | 0.5 |
| 2/12/2008 | Bank deposits | | 0.25 |
| 2/13/2008 | Bank deposit, sign checks | | 0.25 |
| 2/14/2008 | Bank deposits | | 0.25 |
| 2/15/2008 | Bank deposits | | 0.25 |
| 2/19/2008 | Bank deposit | | 0.25 |
| 2/20/2008 | Bank deposit | | 0.25 |
| 2/21/2008 | Bank deposits | | 0.25 |
| 2/26/2008 | Bank deposits, meet w'Dennis regarding EL franchise transfer | | 0.75 |
| 2/27/2008 | Bank deposits, meet w'Dennis & Julie regarding Melissa bill | | 0.5 |
| 2/27/2008 | Eve-Finance Committee | 5:30-7:45 | 1.5 |
| 2/28/2008 | Bank deposits | | 0.25 |
| 3/3/2008 | Bank deposit | | 0.25 |
| 3/5/2008 | Bank deposits, fax payroll transfer | | 0.75 |
| 3/6/2008 | Bank deposits | | 0.5 |
| 3/7/2008 | Bank deposits | | 0.25 |
| 3/10/2008 | Bank deposits | | 0.5 |
| 3/11/2008 | Bank deposits | | 0.5 |
| 3/17/2008 | Bank deposits | | 0.25 |
| 3/19/2008 | Bank deposits | | 0.5 |
| 3/20/2008 | Bank deposits | | 0.25 |
| 3/24/2008 | Bank deposit | | 0.25 |
| 3/25/2008 | Bank deposits | | 0.25 |
| 3/27/2008 | Bank deposits | | 0.25 |
| 3/28/2008 | Bank deposits | | 0.5 |
| 3/31/2008 | Bank deposit | | 0.25 |
| 3/31/2008 | Eve-Finance committee: Budget | (6:30-10:10) | 2 |
| 4/1/2008 | Bank deposit | | 0.25 |
| 4/2/2008 | Bank deposits (2), sign p/r checks, budget review | | 0.5 |

| | | | |
|---|---|---|---|
| 4/2/2008 | Finance Comm. | | 0.5 |
| 4/3/2008 | Bank deposit | | 0.25 |
| 4/4/2008 | Bank deposits (3) | | 0.5 |
| 4/7/2008 | Trustee meeting | (7:30-8:50) | 0.5 |
| 4/16/2008 | Bank deposits(2), sign payroll checks, budget, lease/purchase | | 1.5 |
| 4/17/2008 | Bank deposit, TIF check | | 0.25 |
| 4/21/2008 | Bank deposits (3) | | 0.5 |
| 4/21/2008 | Trustee meeting | (7:30-8:15) | 0.5 |
| 4/22/2008 | Bank deposits eve (2), sign checks | | 0.5 |
| 4/25/2008 | Bank deposits (3) | | 0.5 |
| 4/28/2008 | Bank deposit | | 0.25 |
| 4/29/2008 | Bank deposits (3) | | 0.5 |
| 4/30/2008 | Bank deposits (2), sign payroll checks | | 0.5 |
| 5/1/2008 | Bank deposits (2) | | 0.25 |
| 5/2/2008 | Bank deposits (2) | | 0.5 |
| 5/5/2008 | Bank deposits (2), Process April,May&June 07 Monthly Reports | | 6.75 |
| 5/5/2008 | Bank deposits eve (2), Trustee Meeting | (7:30-9:30) | 1 |
| 5/7/2008 | Bank deposits (3), sign ledger checks | | 1 |
| 5/8/2008 | Bank deposits (2), discuss water rate study w'Dennis | | 1 |
| 5/9/2008 | July 2007 Monthly Report | | 1.5 |
| 5/12/2008 | Bank deposit | | 0.25 |
| 5/13/2008 | Bank deposit, Process August 2007 Monthly Report | | 1.5 |
| 5/14/2008 | Bank deposits (2), sign payroll & ledger checks | | 1 |
| 5/15/2008 | Bank deposit, Process Sept. & Oct. 2007 Monthly Report | | 2.75 |
| 5/16/2008 | Bank deposits (2) | | 0.25 |
| 5/19/2008 | Bank deposits (3) | | 0.5 |
| 5/19/2008 | Trustee meeting eve | | 0.5 |
| 5/20/2008 | Bank deposit, Finance Comm. eve | | 1.75 |
| 5/21/2008 | Bank deposits (2) | | 0.25 |
| 5/28/2008 | Bank deposits (3), sign payroll checks | | 0.75 |
| 5/29/2008 | Bank deposit | | 0.25 |
| 5/30/2008 | Bank deposits (3) | | 0.75 |
| 6/2/2008 | Bank deposits (3 pool), Review Sept.&Oct. monthly Treas. Rep | | 1.75 |
| 6/2/2008 | Eve - copy & disburse reports, Trustee meeting | | 0.5 |
| 6/3/2008 | Bank deposits (2) | | 0.5 |
| 6/4/2008 | Bank deposits (3), sign ledger checks | | 1 |
| 6/5/2008 | Bank deposits (3) | | 0.5 |
| 6/6/2008 | Bank deposits (3) | | 0.5 |
| 6/10/2008 | Bank deposits (2), 4 pool | | 0.5 |
| 6/11/2008 | Sign payroll & ledger checks | | 0.5 |
| 6/12/2008 | Bank deposit, prepare fax, fax to Regions, p/u check & del. ... | | 0.5 |
| 6/13/2008 | Bank deposit | | 0.25 |
| 6/16/2008 | Bank deposits, discuss payable report procedures | | 0.5 |
| 6/16/2008 | Eve-bank deposit, Trustee meeting | | 0.75 |
| 6/17/2008 | Process November & December Monthly Reports | | 3 |
| 6/18/2008 | Bank deposits (3), sign ledger checks | | 0.75 |
| 6/19/2008 | Bank deposits (3) | | 0.5 |
| 6/20/2008 | Bank deposits (2) | | 0.25 |
| 6/23/2008 | Bank deposits (2) | | 0.25 |
| 6/25/2008 | Bank deposits (4), sign payroll & ledger checks | | 1 |
| 6/26/2008 | Bank deposits (3), fax 3 banks C/D bids | | 0.75 |
| 6/27/2008 | Bank deposits (2), renew C/D | | 0.75 |
| 6/30/2008 | Bank deposits (2) | | 0.25 |
| 7/1/2008 | Bank deposits (3), 1 pool | | 0.75 |
| 7/1/2008 | Eve - Finance Comm, 1 deposit | | 1.25 |
| 7/3/2008 | Bank deposits (3), 2 pool | | 0.75 |

| | | |
|---|---|---|
| 7/7/2008 | Bank deposit, 4 pool | 0.5 |
| 7/8/2008 | Bank deposits (4) | 1 |
| 7/9/2008 | Bank deposit, sign payroll & ledger checks | 0.75 |
| 7/10/2008 | Bank deposit | 0.25 |
| 7/11/2008 | Bank deposit | 0.25 |
| 7/14/2008 | Bank deposits (2) | 0.25 |
| 7/15/2008 | Bank deposits (2), process January 2008 Monthly Treas. Repor | 1.75 |
| 7/16/2008 | Bank deposits (2), sign ledger checks | 0.5 |
| 7/16/2008 | Process February 2008 Monthly Treasurer's Report | 1.25 |
| 7/18/2008 | Bank deposits (3) | 0.5 |
| 7/21/2008 | Bank deposits (3) | 0.5 |
| 7/21/2008 | Eve-Review Nov.&Dec. monthly Treas. Reports, Trustee meetir | 1.5 |
| 7/23/2008 | Bank deposits (2), sign ledger checks | 0.5 |
| 7/24/2008 | Bank deposit, regions transfer | 0.5 |
| 7/28/2008 | Bank deposit | 0.25 |
| 7/29/2008 | Bank deposits (3) | 0.5 |
| 7/30/2008 | Bank deposits (2) | 0.25 |
| 7/30/2008 | Finance Committee | 1 |
| 7/31/2008 | Bank deposits (2) | 0.5 |
| 8/4/2008 | Bank deposits (2) | 0.5 |
| 8/4/2008 | Eve - Reveiw Jan. & Feb. 2008 monthly reports, Trustee meetir | 1.25 |
| 8/5/2008 | Bank deposits (3) | 0.5 |
| 8/6/2008 | Bank deposits (2) | 0.5 |
| 8/7/2008 | Bank deposits (3) | 0.5 |
| 8/8/2008 | Bank deposits (3) | 0.75 |
| 8/14/2008 | Sign ledger checks | 0.25 |
| 8/18/2008 | Bank deposit | 0.25 |
| 8/19/2008 | Bank deposits (2) | 0.25 |
| 8/20/2008 | Bank deposit, sign payroll & ledger checks | 0.5 |
| 8/21/2008 | Sign 3 ledger checks, send fax | 0.25 |
| 8/25/2008 | Bank deposits (2) | 0.25 |
| 8/26/2008 | Bank deposits (2) | 0.25 |
| 8/27/2008 | Eve - bank deposits (3), Finance Comm. | 1.25 |
| 8/29/2008 | Bank deposits (2) | 0.25 |
| 9/2/2008 | Bank deposits (2) | 0.25 |
| 9/3/2008 | Bank deposits (2), sign payroll & ledger checks | 1 |
| 9/4/2008 | Bank deposits (3), sign MFT & ledger checks, fax to Regions | 0.75 |
| 9/5/2008 | Bank deposit | 0.25 |
| 9/8/2008 | Bank deposits (2) | 0.5 |
| 9/9/2008 | Bank deposits (4) | 0.75 |
| 9/10/2008 | Sign ledger checks | 0.25 |
| 9/11/2008 | Bank deposit | 0.25 |
| 9/12/2008 | Bank deposits (2), IMAP interview | 1.5 |
| 9/15/2008 | Bank deposits (2) | 0.5 |
| 9/17/2008 | Bank deposits (4), discuss w'Dennis CSB solvency | 1 |
| 9/18/2008 | Bank deposits (2) | 0.5 |
| 9/19/2008 | Bank deposit | 0.25 |
| 9/23/2008 | Bank deposits (3) | 0.5 |
| 9/24/2008 | Bank deposit, sign ledger checks | 0.25 |
| 9/26/2008 | Bank deposit | 0.25 |
| 9/29/2008 | Bank deposits (2), discuss CSB w'Dennis, type CSB check | 0.75 |
| 9/29/2008 | Process March 2008 Monthly Treas. Report | 1.5 |
| | | --- |
| Total: | | 289.75 |

| | |
|---|---|
| Less, monthly salary (25 months @ 8 hours/month) | 200 |
| | --- |
| | 89.75 |
| Total Fees Due @ $20.00 per hour | $1,795.00 |
| | ====== |

Thank you,

Bryan A. Vogel

Bryan A. Vogel, Treasurer
205 N. Belleville St.
Freeburg, IL 62243

**VILLAGE PRESIDENT**
Ray Danford

**VILLAGE CLERK**
Jerry Menard

**VILLAGE TRUSTEES**
Corby Valentine
Steve Smith
Tony Miller
Rita Baker
Seth Speiser
Charlie Mattern

# VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
14 SOUTHGATE CENTER, FREEBURG, IL 62243
PHONE: (618) 539-5545 • FAX: (618) 539-5590
Web Site: www.freeburg.com

**VILLAGE ADMINISTRATOR**
Dennis Herzing

**VILLAGE TREASURER**
Bryan A. Vogel

**PUBLIC WORKS DIRECTOR**
Ronald Dintelmann

**POLICE CHIEF**
Melvin E. Woodruff, Jr.

**VILLAGE ATTORNEY**
Stephen R. Wigginton

## Finance Committee Meeting
(Finance/Industrial Park/Economic Development/Budget)
Smith/Valentine/Speiser
Tuesday, October 27, 2009 at 5:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 5:33 p.m. on Tuesday, October 27, 2009. Those in attendance were Chairperson Steve Smith, Trustee Corby Valentine, Trustee Seth Speiser, Treasurer Bryan Vogel, Village Administrator Dennis Herzing and Office Manager Julie Polson. Guest present: Mike Blaies.

A. **REVIEW OF BOARD AND WARRANT LIST:** The Board Lists and Warrant List were reviewed by the committee. Seth asked how we are doing on the money for the recycling station and Dennis advised we will be over budget with the rental costs of the screed, the fence and the concrete. Dennis said we knew we'd have to make up some of the money. Steve questioned the postage due on October 14, 2009 in the amount of $796.54 and Julie said that was the postage for the swine flu flyers. Corby asked if the issues had been resolved with the old uniform company and Dennis said we haven't heard from them so he assumes so. He questioned the uniform expense for Rich Darmstatter and Dennis advised that is his yearly clothing allowance ($200). Julie advised the employees turns in itemized receipts for those expenses.

*Trustee Corby Valentine motioned to recommend to the full Board approval of the Warrant List in the amount of $38,692.01 and Trustee Seth Speiser seconded the motion.* All voting aye, the motion carried.

B. **REVIEW OF INVESTMENTS:** Bryan advised if the rates stay where they are at and we have to renew the ones in 2010, we are in trouble. The rate is down to 3.5%.

C. **INCOME STATEMENT:** Steve asked if we have been mowing more often and Dennis said yes, we didn't have the period in July where the grass died off and quit growing. We will be over budget on that.

D. **TREASURER'S REPORT:** Bryan had previously passed out the reports for January, February and March, 2009 for review prior to the board meeting on Monday night. Steve asked under Regions for the swimming pool, there is a negative balance of $145,426.14, and Bryan advised that figure is taken from the balance sheet and there are probably some adjustments that need to be made. He said that will need to be moved to Citizens once Regions closes up. Bryan will track it down.



VILLAGE BOARD OF TRUSTEES MEETINGS ARE HELD ON THE FIRST AND THIRD MONDAY OF EVERY MONTH

## E. OLD BUSINESS:

1. Approval of September 30, 2009 minutes: *Trustee Seth Speiser motioned to approve the September 30, 2009 minutes and Trustee Corby Valentine seconded the motion.* All voting aye, the motion carried.

2. Attorney Invoices: We did not receive a monthly bill until today. Julie will get copies in the mailboxes.

3. Sales tax - TIF: Dennis said we haven't finalized the agreement yet. He and Bryan decided to have the $105,000 in sales tax from Commerce Bank sent to us because that has to be done on the bond payment date. He didn't want to be in a position where we finalized the agreement with Koppeis and didn't have the money. We are also in the process of obtaining the sales tax authorizations from the businesses and getting those renewed. Once we send all of them into the State, they will calculate a year-to-date report and send that to us. Once we receive that, we will have to send the sales tax money into Commerce which has been kept in our IPTIP account.

4. Health insurance renewal: Julie hasn't received any numbers yet. Debbie provided an updated listing of the medical reimbursements spent to date. Dennis requested the names be taken off the report.

## F. NEW BUSINESS:

1. 3-to5- year plan: Steve asked under Main Street - Sidewalks, he wanted the amount changed. We agreed to keep the amount the same but add language in, "of which, $35,000 is for the crosswalk." Under the Gass water line, the actual amount spent will be added. Corby asked if there was a pre-annexation agreement with the Erlenbush's and Dennis said no. Dennis said they have annexed and asked to be put on our water. He said we are going to run a one-inch line to their property and set a meter in their yard.

2. IMLRMA Insurance Renewal: The cost to renew under the minimum/maximum agreement is $132,778. If we pay by 11/20/09, we get a 1% discount for a total bill of $131,450.22. Julie will contact IMLRMA to see if she can get an updated Loss Control Report so we can see what area our claims are hitting. Corby said most of our workers' compensation claims are manageable and wants to try to eliminate them. The would like us to be more proactive--maybe start an incentive program. Their firm buys lunch for the employees if they have a claim-free month.

*Trustee Corby Valentine motioned to recommend to the full Board the Village of Freeburg enter into the 2010 Minimum/Maximum Contribution Agreement at a cost of*

*$131,450.22 and Trustee Seth Speiser seconded the motion.* All voting aye, the motion carried.

Dennis compiled some information in the October Municipal Review magazine concerning projected drops in revenue. Dennis thinks our real estate taxes will drop off because the Board of Review will grant residents' appeals on their taxes. IML is projecting a 15.5% decline in income tax which would be a $55,800 reduction in our revenue. IML is projecting a 12% drop in the use tax which results in a $7,536 reduction in revenue. Steve said we should go back and look at the budget to see where we might reduce some spending and might want to delay any unnecessary expenditures.

Bryan asked about the police department overtime and asked if we can curtail the overtime and Dennis said not really as they are shorthanded. Corby asked if there is a minimum amount of officers that we can operate safely with. The committee questioned the number of officers on over the weekends and in the evening. Dennis has not sat down with Mel to discuss that but he will. We will bring this up at the next Personnel/Police committee meeting.

The IRS will be coming out to the Village to review records for the year ending 2008. They have already been to Smithton and one of the main things they were questioning was the public works employees taking their cars home at night. We will make sure our employee handbook covers this topic and make it clear that it will be safely housed at home and not used for personal use.

**G. PUBLIC PARTICIPATION:** None.

**H. ADJOURN:** *Trustee Corby Valentine motioned to adjourn the meeting at 6:25 p.m. and Trustee Seth Speiser seconded the motion.* All voting aye, the motion carried.

Julie Polson

Julie Polson
Office Manager

Julie Polson

**From:** Paul Boulis, President, Blue Cross and Blue Shield of Illinois [Lisa_Byrd@bcbstx.com]
**Sent:** Wednesday, November 04, 2009 2:01 PM
**To:** jpolson@freeburg.com
**Subject:** Health Care Reform Premium Impact

This message contains graphics. If you do not see the graphics, click here to view.

November 4, 2009

## Health Care Reform Premium Impact for Illinois

Earlier this year, Blue Cross and Blue Shield of Illinois (BCBSIL) provided you with information regarding the ongoing health care reform debate and a call-to-action to let your representatives and senators know your position. As part of the effort to keep you informed regarding the facts of how various reform elements would impact our current system, BCBSIL has taken the recommendations and applied them to actual small group and individual scenarios.

Oliver Wyman's Actuarial and Health and Life Sciences Practice recently provided an analysis for the Blue Cross and Blue Shield Association (BCBSA). The analysis estimated the effect of the proposed health care reform on insurance premiums and shows the total effect five years after reform is implemented. The intent of the analysis is to demonstrate the impact that these proposals will have on premiums in the states Health Care Service Corporation serves, to provide information that policymakers can use to better shape health care reform legislation and to urge members of Congress to carefully consider the consequences of the proposed legislation. Following is the executive summary that briefly explains the analysis, as well as an attachment containing details of the study. However, here are some key findings:

- **Health care coverage becomes less affordable**
- **Premiums increase**
- **In Illinois, there could be as much as a 119 percent jump**
- **Broad participation is imperative**
- **Young and healthy people must participate**
- **People can't simply choose to buy insurance when they need it**

As a result of this thorough analysis, we are recommending these changes to the current reform proposals:

- **Strengthen the mandate for individuals to obtain insurance,** without which many people will not purchase coverage until they need it.
- **Allow greater age discounts for young/healthy people** to address the expected increase in their premiums — helping ensure they purchase coverage. We recommend the 5:1 age band included in the original Senate Finance Committee bill.
- **Lower the proposed minimum benefit requirements** to the levels currently seen in the marketplace, since richer benefits mean richer premiums.
- **Eliminate the new $6.7 billion annual insurer fee** beginning 2010, which will increase individual and family premiums substantially.
- **Include comprehensive medical liability reform,** which the Congressional Budget Office states could save $54 billion over 10 years in physician "defensive medicine" practices that

Einstein

Your Health Benefit Manager

COST ANALYSIS SPREAD SHEET

VILLAGE OF FREEBURG

## 2010 HEALTH INSURANCE PLAN OPTIONS

**Insurance Premium Cost History**

2008 United Health Care ($2,000 deductible plan) $24,007 per month - renewal at $26,929 per month

2009 Blue Cross ($2,500 deductible plan) $17,030 per month - renewal at $21,042 per month

| | Plan Design | Plan Scenario Options | | | Annual Risk | Premium Cost Per Yr | Total Exposure |
|---|---|---|---|---|---|---|---|
| | **Blue Cross Blue Shield (BCBSIL)** | **Cost** | **Less Cost Monthly** | **Difference Year** | **Out of 54** | | |
| 1 | 2500 / 100% - $2,500 Maximum OOP Current Plan | $21,042.18 | $0.00 | $0.00 | $135,000.00 | $252,506 | $387,506 |
| 2 | 3500 / 100% - $3,500 Maximum OOP | $17,822.35 | $3,219.83 | $38,637.96 | $189,000.00 | $213,868 | $402,868 |
| | **Group Health Plan (GHP)** | **Proposed Cost** | | | | | |
| | 2000 / 100% - $2,000 Maximum OOP (GHP) | $13,837.98 | | | | | |
| | | **Projected Cost** | | | | | |
| 3 | 2000 / 100% - $2,000 Maximum OOP (GHP) | 17,989.37 | $3,052.81 | $36,633.72 | $108,000.00 | $215,872 | $323,872 |

**Fast Facts**

1. Only 33% or less of insured incur $1,000 or more in medical services in a year.
2. Only 15% or less of insured incur $5,000 or more in medical services in a year.

# GROUP HEALTH PLAN

**VILLAGE OF FREEBURG**

**Quote ID: 3035739**

**Prepared by: Bill Schmaltz**

**Demographics:**
City: FREEBURG
County/Region: Saint Clair
State/Zip: IL GHP 62243
**Agent:** Bill Schmaltz
**Account Executive:** Debbie Andrews

**Total Number of:**
Employees: 30
Eligible: 30
Covered: 30 IA 0 OA
**Agency:** ---Independent Agency---
**Acct. Executive Email:** dmandrews@cvty.com

**Other Factors:**
SIC Code: 9111
Association: None
Effective Date: 01/01/2010
**Case Status:** Quoting
**Acct. Executive Phone:** (314) 506-1558

| Product Name | Group Premium | Premium Difference | Employee | Employee Spouse | Employee Child | Employee Children | Family | In Network | | | | | | RX |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | OV | DED | COINS | HOSP | ER | OOP | |
| PPO C2500 | $15,155.77 | ($5,612.80) | $203.57 | $427.49 | $396.96 | $396.96 | $620.89 | $25/$50 | $2,500/ $5,000 | 20% | 20% | $150 | $4,500/ $9,000 | $12/$30/$55 |
| PPO D1000 | $16,217.58 | ($4,550.99) | $217.83 | $457.44 | $424.77 | $424.77 | $664.39 | $25/$50 | $1,000/ $2,000 | 30% | 30% | $200 | $4,000/ $8,000 | $12/$30/$55 |
| PPO F500 | $16,047.71 | ($4,720.86) | $215.55 | $452.65 | $420.32 | $420.32 | $657.43 | $25/$50 | $500/ $1,000 | 50% | 50% | Ded/50% | $3,000/ $6,000 | $12/$30/$55 |
| PPO Value1000 | $17,762.31 | ($3,006.26) | $238.58 | $501.02 | $465.23 | $465.23 | $727.67 | $25/0%AD | $1,000/ $2,000 | 0%AD | 0%AD | 0%AD | $3,000/ $6,000 | $12/$30/$55 |
| PPO Value2500 | $14,784.31 | ($5,984.26) | $198.58 | $417.02 | $387.23 | $387.23 | $605.67 | $25/0%AD | $2,500/ $5,000 | 0%AD | 0%AD | 0%AD | $3,000/ $6,000 | $12/$30/$55 |
| PPO QA1500 | $15,357.49 | ($5,411.08) | $206.28 | $433.19 | $402.25 | $402.25 | $629.15 | 0% | $1,500/ $3,000 | 0% | 0% | 0% | $1,500/ $3,000 | QHDHP 100% |
| PPO QA2000 | $13,837.98 | ($6,930.59) | $185.87 | $390.33 | $362.45 | $362.45 | $566.90 | 0% | $2,000/ $4,000 | 0% | 0% | 0% | $2,000/ $4,000 | QHDHP 100% |
| PPO QA3000 | $11,328.37 | ($9,440.20) | $152.16 | $319.54 | $296.71 | $296.71 | $464.09 | Ded/0% | $3,000/ $6,000 | Ded/0% | Ded/0% | Ded/0% | $3,500/ $7,000 | QHDHP $12/$30/$55 |
| PPO QA5000-20 | $7,528.44 | ($13,240.13) | $101.12 | $212.35 | $197.18 | $197.18 | $308.42 | $20 | $5,000/ $10,000 | 0% | 0% | $150 | $5,250/ $10,500 | QHDHP $12/$30/$55 |
| Select PPO SJ1000 | $13,856.69 | ($6,911.88) | $186.12 | $390.85 | $362.93 | $362.93 | $567.67 | $20/$40 Ded | $1,000/ $2,000 | N/A | N/A | Ded/$150 | N/A | $12/$30/$55 SJSP1 |
| Select PPO SJ2000 | $11,812.94 | ($8,955.63) | $158.67 | $333.21 | $309.41 | $309.41 | $483.94 | $20/$40 Ded | $2,000/ $4,000 | N/A | N/A | Ded/$150 | N/A | $12/$30/$55 SJSP2 |
| Select PPO SJ3000 | $10,491.55 | ($10,277.02) | $140.92 | $295.93 | $274.79 | $274.79 | $429.81 | $25/$50 Ded | $3,000/ $6,000 | N/A | N/A | Ded/$150 | N/A | $12/$30/$55 SJSR3 |
| Select PPO A000 | $19,004.19 | ($1,764.38) | $255.26 | $536.04 | $497.75 | $497.75 | $778.55 | $20/$40 | N/A | 0% | $0 copay per admission | $150 | $1,000/ $2,000 | $12/$30/$55 |
| Select PPO A500 | $17,889.69 | ($2,878.88) | $240.29 | $504.61 | $468.56 | $468.56 | $732.89 | $20/$40 | $500/ $1,000 | 0% | 0% | $150 | $1,500/ $3,000 | $12/$30/$55 |
| Select PPO A1000 | $16,944.09 | ($3,824.48) | $227.59 | $477.94 | $443.80 | $443.80 | $694.15 | $20/$40 | $1,000/ $2,000 | 0% | 0% | $150 | $2,000/ $4,000 | $12/$30/$55 |
| Select PPO A1500 | $16,285.22 | ($4,483.35) | $218.74 | $459.35 | $426.54 | $426.54 | $667.16 | $20/$40 | $1,500/ $3,000 | 0% | 0% | $150 | $2,500/ $5,000 | $12/$30/$55 |
| Select PPO A[illegible]00 | $15,676.92 | ($5,091.65) | $210.57 | $442.19 | $410.61 | $410.61 | $642.24 | $20/$40 | $2,000/ $4,000 | N/A | N/A | $150 | $3,000/ $6,000 | $12/$30/$55 |
| Select PPO A2500 | $14,662.94 | ($6,105.63) | $196.95 | $413.59 | $384.05 | $384.05 | $600.70 | $25/$50 | $2,500/ $5,000 | 0% | 0% | $150 | $3,500/ $7,000 | $12/$30/$55 |

# GROUP HEALTH PLAN

## VILLAGE OF FREEBURG

**Quote ID: 3035739**

**Prepared by: Bill Schmaltz**

**Demographics:**
City: FREEBURG
County/Region: Saint Clair
State/Zip: IL GHP 62243
**Agent:** Bill Schmaltz
**Account Executive:** Debbie Andrews

**Total Number of:**
Employees: 30
Eligible: 30
Covered: 30 IA 0 OA
**Agency:** ---Independent Agency---
**Acct. Executive Email:** dmandrews@cvty.com

**Other Factors:**
SIC Code: 9111
Association: None
Effective Date: 01/01/2010
**Case Status:** Quoting
**Acct. Executive Phone:** (314) 506-1558

| Product Name | Group Premium | Premium Difference | Employee | Employee Spouse | Employee Child | Employee Children | Family | In Network | | | | | | RX |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | OV | DED | COINS | HOSP | ER | OOP | |
| Select PPO A3000 | $14,191.63 | ($6,576.94) | $190.62 | $400.30 | $371.71 | $371.71 | $581.39 | $25/$50 | $3,000/ $6,000 | 0% | 0% | $150 | $4,000/ $8,000 | $12/$30/$55 |
| Select PPO A5000 | $12,873.95 | ($7,894.62) | $172.92 | $363.13 | $337.19 | $337.19 | $527.41 | $25/$50 | $5,000/ $10,000 | 0% | 0% | $150 | $6,000/ $12,000 | $12/$30/$55 |
| Select PPO B250 | $17,687.07 | ($3,081.50) | $237.57 | $498.89 | $463.26 | $463.26 | $724.59 | $20/$40 | $250/$500 | 10% | 10% | $150 | $1,750/ $3,500 | $12/$30/$55 |
| Select PPO B500 | $17,078.83 | ($3,689.74) | $229.40 | $481.74 | $447.33 | $447.33 | $699.67 | $20/$40 | $500/ $1,000 | 10% | 10% | $150 | $2,000/ $4,000 | $12/$30/$55 |
| Select PPO B1000 | $16,318.71 | ($4,449.86) | $219.19 | $460.30 | $427.42 | $427.42 | $668.53 | $20/$40 | $1,000/ $2,000 | 10% | 10% | $150 | $2,500/ $5,000 | $12/$30/$55 |
| Select PPO B1500 | $15,659.84 | ($5,108.73) | $210.34 | $441.71 | $410.16 | $410.16 | $641.54 | $20/$40 | $1,500/ $3,000 | 10% | 10% | $150 | $3,000/ $6,000 | $12/$30/$55 |
| Select PPO C250 | $16,944.09 | ($3,824.48) | $227.59 | $477.94 | $443.80 | $443.80 | $694.15 | $20/$40 | $250/$500 | 20% | 20% | $150 | $2,250/ $4,500 | $12/$30/$55 |
| Select PPO C500 | $16,504.19 | ($4,264.38) | $221.68 | $465.53 | $432.27 | $432.27 | $676.13 | $20/$40 | $500/ $1,000 | 20% | 20% | $150 | $2,500/ $5,000 | $12/$30/$55 |
| Select PPO C1000 | $15,711.32 | ($5,057.25) | $211.03 | $443.16 | $411.51 | $411.51 | $643.65 | $20/$40 | $1,000/ $2,000 | 20% | 20% | $150 | $3,000/ $6,000 | $12/$30/$55 |
| Select PPO C1500 | $15,153.58 | ($5,614.99) | $203.54 | $427.43 | $396.90 | $396.90 | $620.80 | $20/$40 | $1,500/ $3,000 | 20% | 20% | $150 | $3,500/ $7,000 | $12/$30/$55 |
| Select PPO C2000 | $14,427.68 | ($6,340.89) | $193.79 | $406.96 | $377.89 | $377.89 | $591.06 | $25/$50 | $2,000/ $4,000 | 20% | 20% | $150 | $4,000/ $8,000 | $12/$30/$55 |
| Select PPO C2500 | $13,852.25 | ($6,916.32) | $186.06 | $390.72 | $362.81 | $362.81 | $567.49 | $25/$50 | $2,500/ $5,000 | 20% | 20% | $150 | $4,500/ $9,000 | $12/$30/$55 |
| SelectPPO D1000 | $14,799.20 | ($5,969.37) | $198.78 | $417.44 | $387.62 | $387.62 | $606.28 | $25/$50 | $1,000/ $2,000 | 30% | 30% | $200 | $4,000/ $8,000 | $12/$30/$55 |
| Select PPO F500 | $14,647.32 | ($6,121.25) | $196.74 | $413.15 | $383.64 | $383.64 | $600.06 | $25/$50 | $500/ $1,000 | 50% | 50% | Ded/50% | $3,000/ $6,000 | $12/$30/$55 |
| Select PPO Value1000 | $16,173.63 | ($4,594.94) | $217.24 | $456.20 | $423.61 | $423.61 | $662.59 | $25/0%AD | $1,000/ $2,000 | 0%AD | 0%AD | 0%AD | $3,000/ $6,000 | $12/$30/$55 |
| SelectPPO V2500 | $13,523.21 | ($7,245.36) | $181.64 | $381.44 | $354.19 | $354.19 | $554.01 | $25/0%AD | $2,500/ $5,000 | 0%AD | 0%AD | 0%AD | $3,000/ $6,000 | $12/$30/$55 |
| Select PPO QA1500 | $13,668.29 | ($7,100.28) | $183.59 | $385.54 | $358.00 | $358.00 | $559.95 | 0% | $1,500/ $3,000 | 0% | 0% | 0% | $1,500/ $3,000 | QHDHP 100% |
| Select PPO QA2000 | $12,316.22 | ($8,452.35) | $165.43 | $347.40 | $322.59 | $322.59 | $504.56 | 0% | $2,000/ $4,000 | 0% | 0% | 0% | $2,000/ $4,000 | QHDHP 100% |

# GROUP HEALTH PLAN

## VILLAGE OF FREEBURG

**Quote ID: 3035739**

**Prepared by: Bill Schmaltz**

**Demographics:**
City: FREEBURG
County/Region: Saint Clair GHP
State/Zip: IL 62243
**Agent:** Bill Schmaltz
**Account Executive:** Debbie Andrews

**Total Number of:**
Employees: 30
Eligible: 30
Covered: 30 IA 0 OA
**Agency:** ---Independent Agency---
**Acct. Executive Email:** dmandrews@cvty.com

**Other Factors:**
SIC Code: 9111
Association: None
Effective Date: 01/01/2010
**Case Status:** Quoting
**Acct. Executive Phone:** (314) 506-1558

| Product Name | Group Premium | Premium Difference | Employee | Employee Spouse | Employee Child | Employee Children | Family | In Network | | | | | | RX |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | OV | DED | COINS | HOSP | ER | OOP | |
| Select PPO QA3000 | $10,081.99 | ($10,686.58) | $135.42 | $284.38 | $264.07 | $264.07 | $413.03 | Ded/0% | $3,000/ $6,000 | Ded/0% | Ded/0% | Ded/0% | $3,500/ $7,000 | QHDHP $12/$30/$55 |
| Select PPO QA5000-20 | $6,701.23 | ($14,067.34) | $90.01 | $189.02 | $175.52 | $175.52 | $274.53 | $20 | $5,000/ $10,000 | 0% | 0% | $150 | $5,250/ $10,500 | QHDHP $12/$30/$55 |
| PPO BA8-Q | $10,604.60 | ($10,163.97) | $142.44 | $299.12 | $277.76 | $277.76 | $434.44 | $25/$50 Ded | $2,500/ $5,000 | 20% | 20% | Ded/$175 | $4,500/ $9,000 | QHDHP $12/$30/$55 |
| PPO BA1 | $17,387.81 | ($3,380.76) | $233.55 | $490.45 | $455.42 | $455.42 | $712.33 | $20/$40 | $500/ $1,000 | 10% | 10% | $175 | $2,000/ $4,000 | $12/$30/$55 |
| PPO BA2 | $13,000.43 | ($7,768.14) | $174.62 | $366.70 | $340.51 | $340.51 | $532.59 | $25/$50 | $2,500/ $5,000 | 20% | 20% | $175 | $4,500/ $9,000 | $12/$30/$55 |
| PPO BA7 | $20,430.54 | ($338.03) | $274.42 | $576.28 | $535.12 | $535.12 | $836.98 | $20/$40 | N/A | 0% | 0% | $175 | $2,500/ $5,000 | $12/$30/$55 |

# VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
MARCH 31, 2009

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# VILLAGE OF FREEBURG, ILLINOIS

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MARCH 31, 2009


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# INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Board
of Trustees of the Village of
Freeburg, Illinois:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the non-major fund information of the Village of Freeburg, Illinois as of and for the year ended March 31, 2009, which collectively comprise the Village's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Village's administration. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village of Freeburg, Illinois prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, except for the Village's Proprietary Funds, which have been prepared on the accrual basis of accounting.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities (modified cash basis), the business-type activities (accrual basis), each major fund and the non-major fund information of the Village of Freeburg, Illinois, as of March 31, 2009, and the respective changes in financial position (Governmental activities - modified cash basis, Business-type activities – accrual basis) thereof for the year then ended in conformity with the basis of accounting described in Note 1.

The management's discussion and analysis, pension funding progress information and budgetary comparison information on pages 3 through 10 and 35 through 36, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of the administration regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Village of Freeburg, Illinois' basic financial statements. The combining nonmajor fund financial statements and other information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements and other information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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Certified Public Accountants

November 6, 2009

# MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Village of Freeburg, Illinois' (Village) annual audit presents a management's discussion and analysis of the Village's financial activity during the fiscal year ended March 31, 2009. The Management's Discussion and Analysis (MD&A) is designed to focus on current activities, resulting changes and currently known facts and should be read in conjunction with the basic financial statements and footnotes. Responsibility for the completeness and fairness of this information rests with the Village.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the Village's basic financial statements. There are three components to the basic financial statements:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information in addition to the basic financial statements.

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## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business. The government-wide financial statements exclude any fiduciary fund activities.

The government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, highways and streets, sanitation and development. The business-type activities include water, sewer, electric light and power, and swimming pool.

The statement of net assets presents information on all of the Village's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The statement of activities presents information showing how the Village's net assets changed during the most recent fiscal year. Changes in net assets are reported on the modified cash basis of accounting for the governmental activities and the accrual basis of accounting for the business-type activities.

## FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental and proprietary.

**Governmental Funds.** Governmental funds are used to account for essential functions reported as governmental activities in the government-wide financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financial decisions. Both the governmental fund statement of assets, liabilities and fund balances arising from modified cash basis transactions and the governmental fund statement of revenues and expenditures arising from modified cash basis transactions provide a reconciliation to facilitate this comparison between the governmental funds and the government-wide governmental activities.

The Village maintains four individual governmental funds. Information is presented separately in the governmental funds statement of assets, liabilities and fund balances arising from modified cash basis transactions and in the governmental fund statement of revenues and expenditures arising from modified cash basis transactions for the major fund: General Fund. Data for the other nonmajor governmental funds are combined in the supplementary information and reported in total in a separate column.

The Village adopts an annual budget for all governmental funds. Budgetary comparison schedules for the General Fund have been provided to demonstrate legal compliance with the adopted budget.

**Proprietary funds.** Enterprise funds are used to report the same functions and the same type of information presented as business-type activities in the government-wide financial statements. The Village uses an enterprise fund to account for its water, sewer, electric light and power, and swimming pool operations.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required supplementary information.** The Village reports budgetary comparison and retirement funding progress related to IMRF as required supplementary information following the notes to the financial statements.

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Village has presented its financial statements under the reporting model pursuant to Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements and Management's Discussion and Analysis for State and Local* Governments.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets exceeded liabilities by $8,525,734 at the close of the most recent fiscal year.

The largest portion of the Village's net assets (83%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequentially, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The condensed statement of net assets is as follows:

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | March 31, 2009 | March 31, 2008 | March 31, 2009 | March 31, 2008 | March 31, 2009 | March 31, 2008 |
| Current and other assets | $ 1,016,788 | $ 819,756 | $ 3,049,867 | $ 2,874,808 | $ 4,066,655 | $ 3,694,564 |
| Capital assets | 574,496 | 661,591 | 12,074,733 | 12,590,814 | 12,649,229 | 13,252,405 |
| Total assets | 1,591,284 | 1,481,347 | 15,124,600 | 15,465,622 | 16,715,884 | 16,946,969 |
| Long-term liabilities outstanding | 1,973,641 | 2,050,000 | 5,750,656 | 5,985,938 | 7,724,297 | 8,035,938 |
| Other liabilities | 2,708 | 1,603 | 463,098 | 458,359 | 465,806 | 459,962 |
| Total liabilities | 1,976,349 | 2,051,603 | 6,213,754 | 6,444,297 | 8,190,103 | 8,495,900 |
| Net assets: | | | | | | |
| Invested in capital assets, net of related debt | 570,855 | 661,591 | 6,547,392 | 6,835,646 | 7,118,247 | 7,497,237 |
| Restricted | 361,841 | 265,731 | - | - | 361,841 | 265,731 |
| Unrestricted | (1,317,761) | (1,497,578) | 2,363,407 | 2,185,679 | 1,045,646 | 688,101 |
| Total net assets | $ (385,065) | $ (570,256) | $ 8,910,799 | $ 9,021,325 | $ 8,525,734 | $ 8,451,069 |

Total net assets increased $75,000 resulting in a balance of $8,525,734 as of March 31, 2009. Current assets, which include cash, investments and accounts receivable, increased $372,000, largely due to a larger receivable balance and cash balances. Non-current assets decreased $608,000, due to accumulated depreciation and sales of land exceeding the increase in current year additions. Total liabilities decreased $306,000 resulting in a balance of $8,190,103 as of March 31, 2009. Outstanding debt, including long-term and short-term portions, decreased $312,000, due to principle payments on the outstanding bonds. Accounts payable and other accrued expenses increased $5,800, due to an slight increase in the accounts payable account and customer deposits.

## ANALYSIS OF NET ASSETS

| Analysis of Net Assets | 2009 Percent | 2009 Amount | 2008 Percent | 2008 Amount |
|---|---|---|---|---|
| Net invested in capital assets | 83.5% | $ 7,118,247 | 88.7% | $ 7,497,237 |
| Restricted | 4.2% | 361,841 | 3.1% | 265,731 |
| Unrestricted | 12.3% | 1,045,646 | 8.1% | 688,101 |
| Total net assets | 100.0% | $ 8,525,734 | 100.0% | $ 8,451,069 |

Total net asset balances increased by $75,000 in fiscal year 2009 to a total ending balance of $8,525,734. Capital net asset balances decreased by $379,000 in the current year due to depreciation exceeding net capital acquisitions. The unrestricted net asset balances changed by the net income of operating activities. The revenue and expenditure comparisons that comprise the current year increase follow.

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## REVENUE COMPARISON BY TYPE

| Governmental Activities | 2009 | 2008 |
|---|---|---|
| Property tax | $ 499,136 | $ 330,052 |
| Sales and use tax | 434,293 | 417,622 |
| State income tax | 359,175 | 352,372 |
| Replacement tax | 5,961 | 6,648 |
| Charges for services | 245,813 | 288,589 |
| Telecommunications tax | 139,285 | 140,768 |
| Motor fuel tax | 102,031 | 109,529 |
| Other state/local taxes | 191,475 | 189,072 |
| Investment income | 17,370 | 45,356 |
| Operating grants | 2,295 | 49,598 |
| Miscellaneous | 12,413 | 17,434 |
| Total revenues | $ 2,009,247 | $ 1,947,040 |

Total revenues for the governmental activities increased approximately $62,000 for the year ended March 31, 2009. The increase is mainly due to the increase in the property tax in the TIF Fund.

| Business-type Activities | 2009 | 2008 |
|---|---|---|
| Water charges | $ 680,204 | $ 679,654 |
| Sewer charges | 321,376 | 357,030 |
| Electric charges | 3,953,006 | 3,901,675 |
| Swimming pool charges | 43,240 | 48,817 |
| Capital grants | - | 35,619 |
| Investment income | 82,568 | 92,917 |
| Total revenues | $ 5,080,394 | $ 5,115,712 |

Total revenues for the business-type activities decreased approximately $35,000 for the year ended March 31, 2009. The decrease was primarily related to the Village not receiving large capital grants in the current year. Investment income also decreased due to lower interest rates.

## EXPENDITURES BY CATEGORY

### Governmental Activities

| Expenditures by category | 2009 Percent | 2009 Amount | 2008 Percent | 2008 Amount |
|---|---|---|---|---|
| General government | 13.4% | $ 243,994 | 14.5% | $ 262,176 |
| Public safety | 48.7% | 887,469 | 47.4% | 854,139 |
| Highways and streets | 24.0% | 438,221 | 24.2% | 436,285 |
| Sanitation | 9.0% | 163,998 | 8.8% | 159,222 |
| Development | 0.1% | 2,500 | 0.1% | 2,500 |
| Interest on long-term debt | 4.8% | 87,874 | 4.9% | 87,889 |
| Total expenditures | 100.0% | $1,824,056 | 100.0% | $1,802,211 |

The Village reported increases in expenses for governmental activities of $22,000. Public safety reported the highest expenditure category with over 48% of all governmental expenditures. The majority of the increase in public safety is associated with salaries and the related benefits.

The above expenditure categories include amounts for depreciation expense on assets purchased in the current and prior years. The breakdown by category is as follows:

| | 2009 | 2008 |
|---|---|---|
| General government | $ 18,117 | $ 18,117 |
| Public safety | 24,503 | 21,522 |
| Highways and streets | 21,129 | 21,132 |
| Total depreciation | $ 63,749 | $ 60,771 |

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled $41,468.

### Business-type Activities

| Operating Expenditures | 2009 Percent | 2009 Amount | 2008 Percent | 2008 Amount |
|---|---|---|---|---|
| Personal services | 20.3% | $ 1,002,239 | 20.2% | $ 979,510 |
| Contractual services | 10.1% | 502,319 | 10.8% | 522,746 |
| Electricity and water purchased | 49.5% | 2,451,057 | 48.9% | 2,374,220 |
| Supplies and materials | 4.7% | 233,595 | 5.3% | 257,071 |
| Heat, light and power | 0.4% | 18,980 | 0.4% | 17,822 |
| Depreciation | 15.0% | 740,890 | 14.6% | 707,110 |
| Total expenditures | 100.0% | $ 4,949,080 | 100.0% | $ 4,858,479 |

Expenses in the business-type activities increased in total by $91,000. As in the prior year, the largest categories of operating expense were for electricity and water purchases which increased $77,000 in the current year. Personal services increased due to salary increases.

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## FUNDS FINANCIAL ANALYSIS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Village's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the 2009, the Village's governmental funds reported combined ending fund balances of $965,572, an increase of $197,298 in comparison with the prior year. A large portion of this balance constitutes unreserved, undesignated fund balance, which is available for spending at the Village's discretion. However, $361,841 (TIF Fnd balance) has been reserved for future debt payments.

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, the unreserved fund balance of the General Fund was $312,021. This balance increased $124,915 during the current year.

The TIF Fund increased $96,110 in the current year, due to the additional property tax received in the current year. The Motor Fuel Tax Fund reported a decrease of $23,727 for an ending balance of $276,710. The Impact Fees Fund reported no change in the current year to the fund balance of $15,000.

**Proprietary fund.** The Village's proprietary funds provide the same information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Waterworks, Sewer, Electric Light and Power, and Swimming Pool funds at the end of the year amounted to $8,910,799, a decrease of $110,526 or 1.2% in comparison with prior year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Village's government-wide financial statements.

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## BUDGETARY HIGHLIGHTS

A comparison of appropriations and actual expenditures for the General Fund is as follows:

| | Budget | Actual |
|---|---|---|
| General Fund | $ 2,018,663 | $ 1,835,550 |

The appropriations ordinance was passed on June 2, 2008 and was not amended.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | March 31, 2009 | March 31, 2008 | March 31, 2009 | March 31, 2008 | March 31, 2009 | March 31, 2008 |
| Land | $ 80,406 | $ 145,220 | $ 242,931 | $ 240,867 | $ 323,337 | $ 386,087 |
| Buildings and Improvements | 500,284 | 500,284 | 6,383,892 | 6,373,777 | 6,884,176 | 6,874,061 |
| Swimming Pool | - | - | 109,116 | 109,116 | 109,116 | 109,116 |
| Infrastructure | 50,738 | 50,738 | - | - | 50,738 | 50,738 |
| Distribution and Collection Systems | - | - | 12,964,532 | 12,887,720 | 12,964,532 | 12,887,720 |
| Vehicles and Equipment | 555,534 | 514,066 | 1,188,803 | 1,050,984 | 1,744,337 | 1,565,050 |
| | $ 1,186,962 | $ 1,210,308 | $ 20,889,274 | $ 20,662,464 | $ 22,076,236 | $ 21,872,772 |

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2009, amounts to $12,649,229, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, equipment, vehicles and infrastructure. The total outlay for capital assets for the current year was $268,278. The largest additions in the current year were meters and materials, a Bobcat track loader, several vehicles, and electric line additions. These additions were offset by current year depreciation expense of $804,639, thereby resulting in a net decrease in net capital assets for the current year. Additional information related to capital assets can be found in Note 6 of the financial statements.

### Long-term Debt

At the end of 2009, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of $1,973,641 and $5,750,656, respectively, compared to $2,050,000 and $5,985,938 at the end of 2008.

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | March 31, 2009 | March 31, 2008 | March 31, 2009 | March 31, 2008 | March 31, 2009 | March 31, 2008 |
| Loans Payable | $ - | $ - | $ 420,023 | $ 455,938 | $ 420,023 | $ 455,938 |
| Capital Lease | 3,641 | - | 20,633 | - | 24,274 | - |
| Bonds Payable | 1,970,000 | 2,050,000 | 5,310,000 | 5,530,000 | 7,280,000 | 7,580,000 |
| Total Debt | $ 1,973,641 | $ 2,050,000 | $ 5,750,656 | $ 5,985,938 | $ 7,724,297 | $ 8,035,938 |

The governmental activities reported decreases in long-term debt of $77,000. The business-type activities reported decreases in long-term debt of $235,000. All reductions were due to scheduled debt retirements. Additional information related to long-term debt can be found in Note 4 of the financial statements. The Village has no debt that is subject to the debt limit of the Village as calculated by Illinois State Statutes.

## Requests for Information

This financial report is designed to provide a general overview of the Village of Freeburg's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Clerk's Office, 14 Southgate Center, Freeburg, IL 62243.

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# VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET ASSETS
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
MARCH 31, 2009

| | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|
| **Assets** | | | |
| Cash and Cash Equivalents | $ 351,784 | $ 717,142 | $ 1,068,926 |
| Investments | 254,608 | 1,560,656 | 1,815,264 |
| Receivables (Net of allowance for uncollectible): | - | 474,537 | 474,537 |
| Prepaid Insurance | - | 74,217 | 74,217 |
| Internal Balances | 47 | (47) | - |
| Restricted Cash and Cash Equivalents | 361,841 | - | 361,841 |
| Capital Assets: | | | |
| Land | 80,406 | 242,931 | 323,337 |
| Buildings and Improvements | 500,284 | 6,383,892 | 6,884,176 |
| Swimming Pool | - | 109,116 | 109,116 |
| Infrastructure | 50,738 | - | 50,738 |
| Distribution and Collection Systems | - | 12,964,532 | 12,964,532 |
| Vehicles and Equipment | 555,534 | 1,188,803 | 1,744,337 |
| Less: Accumulated Depreciation | (612,466) | (8,814,541) | (9,427,007) |
| Net Capital Assets | 574,496 | 12,074,733 | 12,649,229 |
| Unamortized Bond Issuance Costs | 48,508 | 223,315 | 271,823 |
| Total Assets | $ 1,591,284 | $ 15,124,553 | $ 16,715,837 |
| **Liabilities** | | | |
| Accounts Payable | $ 2,708 | $ 214,024 | $ 216,732 |
| Accrued Salaries | - | 27,859 | 27,859 |
| Accrued Interest | - | 71,666 | 71,666 |
| Customer Deposits | - | 149,549 | 149,549 |
| Noncurrent Liabilities: | | | |
| Due Within One Year | 72,710 | 277,267 | 349,977 |
| Due In More Than One Year | 1,900,931 | 5,473,389 | 7,374,320 |
| Total Liabilities | 1,976,349 | 6,213,754 | 8,190,103 |
| **Net Assets** | | | |
| Invested in Capital Assets, Net of Related Debt | 570,855 | 6,547,392 | 7,118,247 |
| Restricted | 361,841 | - | 361,841 |
| Unrestricted | (1,317,761) | 2,363,407 | 1,045,646 |
| Total Net Assets | $ (385,065) | $ 8,910,799 | $ 8,525,734 |

The notes to the financial statements are an integral part of this statement



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## VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ACTIVITIES
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
FOR THE YEAR ENDED MARCH 31, 2009

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Assets: Governmental Activities | Net (Expense) Revenue and Changes in Net Assets: Business-type Activities | Net (Expense) Revenue and Changes in Net Assets: Total |
|---|---|---|---|---|---|---|---|
| Governmental Activities: | | | | | | | |
| General Government | $ 243,994 | $ 56,970 | $ - | $ - | $ (187,024) | | $ (187,024) |
| Public Safety: | | | | | | | |
| Police | 885,288 | 15,626 | 1,100 | - | (868,562) | | (868,562) |
| Civil Defense | 2,181 | - | - | - | (2,181) | | (2,181) |
| Highways and Streets | 438,221 | - | 1,195 | - | (437,026) | | (437,026) |
| Development | 2,500 | - | - | - | (2,500) | | (2,500) |
| Sanitation | 163,998 | 173,217 | - | - | 9,219 | | 9,219 |
| Interest on Long-Term Debt | 87,874 | - | - | - | (87,874) | | (87,874) |
| Total Governmental Activities | 1,824,056 | 245,813 | 2,295 | - | (1,575,948) | | (1,575,948) |
| Business-type Activities: | | | | | | | |
| Electric Light and Power | 3,956,418 | 3,953,006 | - | - | | $ (3,412) | $ (3,412) |
| Waterworks | 741,322 | 680,204 | - | - | | (61,118) | (61,118) |
| Sewer | 400,609 | 321,376 | - | - | | (79,233) | (79,233) |
| Swimming Pool | 92,571 | 43,240 | - | - | | (49,331) | (49,331) |
| Total Business-type Activities | 5,190,920 | 4,997,826 | - | - | | (193,094) | (193,094) |
| Total Government | $ 7,014,976 | $ 5,243,639 | $ 2,295 | $ - | (1,575,948) | (193,094) | (1,769,042) |
| General Revenues: | | | | | | | |
| Property Tax, Levied for General Purposes | | | | | 499,136 | - | 499,136 |
| Sales and Use Tax | | | | | 434,293 | - | 434,293 |
| Replacement Tax | | | | | 5,961 | - | 5,961 |
| State Income Tax | | | | | 359,175 | - | 359,175 |
| Telecommunications Tax | | | | | 139,285 | - | 139,285 |
| Motor Fuel Tax | | | | | 102,031 | - | 102,031 |
| Utility Tax | | | | | 191,475 | - | 191,475 |
| Unrestricted Investment Earnings | | | | | 17,370 | 82,568 | 99,938 |
| Miscellaneous | | | | | 12,413 | - | 12,413 |
| Total General Revenues | | | | | 1,761,139 | 82,568 | 1,843,707 |
| Change in Net Assets | | | | | 185,191 | (110,526) | 74,665 |
| Net Assets - Beginning | | | | | (570,256) | 9,021,325 | 8,451,069 |
| Net Assets - Ending | | | | | $ (385,065) | $ 8,910,799 | $ 8,525,734 |

The notes to the financial statements are an integral part of this statement

# VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
MARCH 31, 2009

| | General | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|
| **Assets** | | | |
| Cash and Cash Equivalents | $ 261,622 | $ 90,162 | $ 351,784 |
| Investments | 40,608 | 214,000 | 254,608 |
| Due from Other Funds | 12,499 | - | 12,499 |
| Restricted Assets | - | 361,841 | 361,841 |
| Total Assets | $ 314,729 | $ 666,003 | $ 980,732 |
| **Liabilities and Fund Equity** | | | |
| Liabilities: | | | |
| Accounts Payable | $ 2,708 | $ - | $ 2,708 |
| Due to Other Funds | - | 12,452 | 12,452 |
| Total Liabilities | 2,708 | 12,452 | 15,160 |
| Fund Equity: | | | |
| Fund Balance: | | | |
| Reserved | - | 361,841 | 361,841 |
| Unreserved | 312,021 | - | 312,021 |
| Unreserved, reported in Special Revenue Funds | - | 291,710 | 291,710 |
| Total Fund Balance | 312,021 | 653,551 | 965,572 |
| Total Liabilities and Fund Equity | $ 314,729 | $ 666,003 | $ 980,732 |

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The notes to the financial statements are an integral part of this statement

## VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2009

Amounts reported for governmental fund balances are different because:

| | |
|---|---|
| Fund balances - total governmental funds | $ 965,572 |
| Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds. | 574,496 |
| Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds. | (1,925,133) |
| Net assets of governmental activities | $ (385,065) |

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The notes to the financial statements are an integral part of this statement

## VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF REVENUES AND EXPENDITURES
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2009

| | General | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|
| Revenues: | | | |
| Property Tax | $ 320,260 | $ 178,876 | $ 499,136 |
| Utility Tax | 191,475 | - | 191,475 |
| Intergovernmental: | | | |
| Replacement Tax | 5,961 | - | 5,961 |
| Sales Tax | 293,468 | 84,345 | 377,813 |
| State Income Tax | 359,175 | - | 359,175 |
| Local Use Tax | 56,480 | - | 56,480 |
| Telecommunications Tax | 139,285 | - | 139,285 |
| Grants | 2,295 | - | 2,295 |
| Motor Fuel Tax | - | 102,031 | 102,031 |
| Franchise Fees | 20,560 | - | 20,560 |
| Licenses and Permits | 29,510 | - | 29,510 |
| Fines and Penalties | 15,626 | - | 15,626 |
| Sale of Supplies | 134 | - | 134 |
| Garbage Collection | 173,083 | - | 173,083 |
| Rental/Lease Income | 6,900 | - | 6,900 |
| Investment Earnings | 5,805 | 11,565 | 17,370 |
| Miscellaneous | 77,227 | - | 77,227 |
| Total Revenues | 1,697,244 | 376,817 | 2,074,061 |
| Expenditures: | | | |
| Current: | | | |
| General Government | 225,877 | - | 225,877 |
| Public Safety: | | | |
| Police | 860,785 | - | 860,785 |
| Civil Defense | 2,181 | - | 2,181 |
| Highways and Streets | 281,539 | 135,553 | 417,092 |
| Development | - | 2,500 | 2,500 |
| Sanitation | 163,998 | - | 163,998 |
| Debt Service: | | | |
| Principal | 1,759 | 80,000 | 81,759 |
| Interest | 122 | 86,381 | 86,503 |
| Capital Outlay | 41,468 | - | 41,468 |
| Total Expenditures | 1,577,729 | 304,434 | 1,882,163 |
| Excess of Revenues Over Expenditures | 119,515 | 72,383 | 191,898 |
| Other Financing Sources (Uses): | | | |
| Proceeds from Debt | 5,400 | - | 5,400 |
| Excess of Revenues and Other Financing Sources Over Expenditures | 124,915 | 72,383 | 197,298 |
| Fund Balance, Beginning of Year | 187,106 | 581,168 | 768,274 |
| Fund Balance, End of Year | $ 312,021 | $ 653,551 | $ 965,572 |

The notes to the financial statements are an integral part of this statement

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## VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES AND EXPENDITURES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED MARCH 31, 2009

Amounts reported for governmental activities in the statement of activities are different because:

| | |
|---|---|
| Net change in fund balances - total governmental funds | $ 197,298 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Proceeds from asset sales are also reported as revenue in the governmental funds and offset against the remaining value of the asset in the government-wide statements. This balance represents the amount of these differences as reported in these financial statements. | (87,095) |
| The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of those differences in the treatment of long-term debt and related items. | 74,988 |
| Change in net assets of governmental activities | $ 185,191 |

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The notes to the financial statements are an integral part of this statement

## VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
MARCH 31, 2009

| | Electric Light and Power | Waterworks | Sewer | Non-Major Swimming Pool | Total |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | $ 388,014 | $ 38,221 | $ 435,999 | $ (145,092) | $ 717,142 |
| Investments | 1,339,000 | 87,000 | 134,656 | - | 1,560,656 |
| Receivables: | | | | | |
| Customers | 212,937 | 37,658 | 17,886 | - | 268,481 |
| Unbilled Revenue | 143,717 | 28,760 | 12,771 | - | 185,248 |
| Other | 1,093 | 19,715 | - | - | 20,808 |
| Prepaid Insurance | 58,209 | 8,742 | 5,783 | 1,483 | 74,217 |
| Total Current Assets | 2,142,970 | 220,096 | 607,095 | (143,609) | 2,826,552 |
| Noncurrent Assets: | | | | | |
| Property, Plant and Equipment: | | | | | |
| Land | 191,676 | 40,094 | 4,911 | 6,250 | 242,931 |
| Buildings and Improvements | 5,406,990 | - | 919,216 | 57,686 | 6,383,892 |
| Swimming Pool | - | - | - | 109,116 | 109,116 |
| Distribution and Collection Systems | 8,058,494 | 3,626,603 | 1,279,435 | - | 12,964,532 |
| Vehicles and Equipment | 862,255 | 169,821 | 137,385 | 19,342 | 1,188,803 |
| | 14,519,415 | 3,836,518 | 2,340,947 | 192,394 | 20,889,274 |
| Less Accumulated Depreciation | 5,489,419 | 2,022,151 | 1,139,893 | 163,078 | 8,814,541 |
| Net Property, Plant and Equipment | 9,029,996 | 1,814,367 | 1,201,054 | 29,316 | 12,074,733 |
| Bond Issuance Costs | 223,315 | - | - | - | 223,315 |
| Total Assets | $ 11,396,281 | $ 2,034,463 | $ 1,808,149 | $ (114,293) | $ 15,124,600 |
| **Liabilities** | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | $ 179,272 | $ 23,587 | $ 11,165 | $ - | $ 214,024 |
| Accrued Salaries | 16,863 | 6,575 | 4,421 | - | 27,859 |
| Due To Other Funds | 47 | - | - | - | 47 |
| Accrued Interest | 71,666 | - | - | - | 71,666 |
| Current Portion of Long Term Debt | 227,710 | 11,730 | 37,827 | - | 277,267 |
| Customer Deposits | 88,247 | 36,767 | 24,535 | - | 149,549 |
| Total Current Liabilities | 583,805 | 78,659 | 77,948 | - | 740,412 |
| Noncurrent Liabilities: | | | | | |
| Long Term Debt (Net of Current) | 5,085,931 | 58,437 | 329,021 | - | 5,473,389 |
| Total Noncurrent Liabilities | 5,085,931 | 58,437 | 329,021 | - | 5,473,389 |
| Total Liabilities | 5,669,736 | 137,096 | 406,969 | - | 6,213,801 |
| **Net Assets** | | | | | |
| Invested in Capital Assets, Net of Related Debt | 3,939,670 | 1,744,200 | 834,206 | 29,316 | 6,547,392 |
| Unreserved | 1,786,875 | 153,167 | 566,974 | (143,609) | 2,363,407 |
| Total Net Assets | $ 5,726,545 | $ 1,897,367 | $ 1,401,180 | $ (114,293) | $ 8,910,799 |

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The notes to the financial statements are an integral part of this statement

# VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2009

| | Electric Light and Power | Waterworks | Sewer | Non-Major Swimming Pool | Total |
|---|---|---|---|---|---|
| Operating Revenue: | | | | | |
| Charges for Services | $ 3,886,066 | $ 643,568 | $ 316,126 | $ 34,912 | $ 4,880,672 |
| Connection Fees | 3,645 | 7,728 | 5,250 | - | 16,623 |
| Supplies Sold | 24,863 | 18,793 | - | 8,328 | 51,984 |
| Miscellaneous | 38,432 | 10,115 | - | - | 48,547 |
| Total Operating Revenue | 3,953,006 | 680,204 | 321,376 | 43,240 | 4,997,826 |
| Operating Expenses: | | | | | |
| Personal Services | 520,921 | 244,539 | 203,040 | 33,739 | 1,002,239 |
| Contractual Services and Other | 323,716 | 37,650 | 97,381 | 43,572 | 502,319 |
| Electricity and Water Purchased | 2,176,262 | 274,795 | - | - | 2,451,057 |
| Supplies and Materials | 136,206 | 52,870 | 32,117 | 12,402 | 233,595 |
| Heat, Light and Power | 2,538 | - | 16,442 | - | 18,980 |
| Depreciation | 566,811 | 129,525 | 41,696 | 2,858 | 740,890 |
| Total Operating Expenses | 3,726,454 | 739,379 | 390,676 | 92,571 | 4,949,080 |
| Operating Income (Loss) | 226,552 | (59,175) | (69,300) | (49,331) | 48,746 |
| Nonoperating Revenues (Expenses): | | | | | |
| Amortization of Bond Issuance Costs | (9,455) | - | - | - | (9,455) |
| Interest Income | 69,545 | 5,780 | 7,136 | 107 | 82,568 |
| Interest Expense | (220,509) | (1,943) | (9,933) | - | (232,385) |
| Total Nonoperating Revenues (Expenses) | (160,419) | 3,837 | (2,797) | 107 | (159,272) |
| Change in Net Assets | 66,133 | (55,338) | (72,097) | (49,224) | (110,526) |
| Net Assets, Beginning of Year | 5,660,412 | 1,952,705 | 1,473,277 | (65,069) | 9,021,325 |
| Net Assets, End of Year | $ 5,726,545 | $ 1,897,367 | $ 1,401,180 | $ (114,293) | $ 8,910,799 |

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The notes to the financial statements are an integral part of this statement

## VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2009

| | Electric Light and Power | Waterworks | Sewer | Non-Major Swimming Pool | Total |
|---|---|---|---|---|---|
| Cash Flows from Operating Activities | | | | | |
| Cash Received from Customers | $ 3,898,388 | $ 659,675 | $ 321,170 | $ 43,240 | $ 4,922,473 |
| Cash Paid to Suppliers | (2,819,191) | (440,815) | (192,739) | (59,981) | (3,512,726) |
| Cash Payments to Employees for Services | (348,510) | (169,078) | (144,361) | (29,888) | (691,837) |
| Net Cash Provided (Used) by Operating Activities | 730,687 | 49,782 | (15,930) | (46,629) | 717,910 |
| Cash Flows from Capital Financing Activities | | | | | |
| Purchase of Fixed Assets | (119,315) | (59,749) | (47,746) | - | (226,810) |
| Proceeds from Debt | 5,400 | 12,600 | 12,600 | - | 30,600 |
| Principal Paid on Debt | (221,759) | (9,361) | (34,762) | - | (265,882) |
| Interest Paid on Debt | (222,958) | (1,943) | (9,933) | - | (234,834) |
| Net Cash Provided (Used) By Capital Financing Activities | (558,632) | (58,453) | (79,841) | - | (696,926) |
| Cash Flows from Investing Activities | | | | | |
| Interest Income | 69,545 | 5,780 | 6,792 | 107 | 82,224 |
| Net Cash Provided By Investing Activities | 69,545 | 5,780 | 6,792 | 107 | 82,224 |
| Cash Flows from Non-Capital Financing Activities | | | | | |
| Payments From (To) Other Funds | 90 | - | - | 2,529 | 2,619 |
| Customer Deposits | 806 | 356 | 779 | - | 1,941 |
| Net Cash Provided By Non-Capital Financing Activities | 896 | 356 | 779 | 2,529 | 4,560 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 242,496 | (2,535) | (88,200) | (43,993) | 107,768 |
| Cash and Cash Equivalents, Beginning of Year | 145,518 | 40,756 | 524,199 | (101,099) | 609,374 |
| Cash and Cash Equivalents, End of Year | $ 388,014 | $ 38,221 | $ 435,999 | $ (145,092) | $ 717,142 |

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The notes to the financial statements are an integral part of this statement

## VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET
CASH PROVIDED BY OPERATING ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2009

| | Electric Light and Power | Waterworks | Sewer | Non-Major Swimming Pool | Total |
|---|---|---|---|---|---|
| Operating Income (Loss) | $ 226,552 | $ (59,175) | $ (69,300) | $ (49,331) | $ 48,746 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities: | | | | | |
| Depreciation | 566,811 | 129,525 | 41,696 | 2,858 | 740,890 |
| Decrease (Increase) in: | | | | | |
| Accounts Receivable | (49,892) | (10,380) | (1,687) | - | (61,959) |
| Other Receivables | (781) | (7,103) | 312 | - | (7,572) |
| Unbilled Revenue | (3,945) | (3,046) | 1,169 | - | (5,822) |
| Prepaid Insurance | (3,572) | (604) | 2,712 | (156) | (1,620) |
| Increase (Decrease) in: | | | | | |
| Accounts Payable | (7,865) | (830) | 10,207 | - | 1,512 |
| Accrued Salaries | 3,379 | 1,395 | (1,039) | - | 3,735 |
| Net Cash Provided (Used) by Operating Activities | 730,687 | 49,782 | (15,930) | (46,629) | 717,910 |

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The notes to the financial statements are an integral part of this statement

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Freeburg, Illinois have been prepared in conformity with the modified cash basis of accounting for the Governmental Fund Types and the accrual basis of accounting for the Proprietary Fund Types as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

(a) Financial reporting entity

The Village's combined financial statements include the accounts of all Village operations. The criteria for including organizations as component units within the Village's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Village holds the corporate powers of the organization
- the Village appoints a voting majority of the organization's board
- the Village is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Village
- there is fiscal dependency by the organization on the Village

The Village has determined that no other outside agency meets the above criteria and therefore, no other agency has been included as a component unit in the Village's financial statements. In addition, the Village is not aware of any entity that would exercise such oversight, which would result in the Village being considered a component unit of the entity.

(b) Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. Governmental

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activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items, properly not included among program revenues, are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(c) Measurement focus, basis of accounting and financial statement presentation

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. Property taxes are recognized as revenues in the year for which they are received.

The government-wide financial statements are reported using the same basis of accounting as used by the individual funds in the fund financial statements.

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The government reports the following major governmental fund:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Village reports the following major proprietary funds:

The Water Fund and the Sewer Fund accounts for all activities related to the billing, administration, distribution and collection processes of the water and sewer utilities. The Village operates the water distribution system as well as the sewage treatment plant, sewage pumping stations and collection systems.

The Electric Light and Power Fund accounts for all activities related to the billing, administration and distribution processes of the Village's electric and power operations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Village has elected to follow subsequent private-sector guidance. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are reimbursements between funds for direct costs applicable to the other fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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(d) Assets, liabilities and net assets or equity

Deposits and investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits and short-term investments with original maturities of three months or less.

The Village is authorized by state statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds and repurchase agreements of government securities. Investment income is recognized as earned.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Unbilled electric, water, and sewer utility receivables related to the business-type activities are recorded at year-end. They are determined by taking cycle billings subsequent to March 31 and prorating the applicable number of days to the current fiscal year.

Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than $500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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Major outlays for capital assets and improvements are capitalized as projects when constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

| Type of Property and Equipment | Estimated Useful Lives |
|---|---|
| Buildings and Improvements | 15 – 40 Years |
| Infrastructure | 40 Years |
| Swimming Pool | 20 Years |
| Distribution and Collection Systems | 15 - 50 Years |
| Vehicles and Equipment | 5 - 10 Years |

Compensated absences

Sick leave is accrued for all employees at the rate of 1 day per month. On January 1st of the year an employee celebrates their fifth year employment anniversary, and all years thereafter, employees shall be granted twelve sick days. Sick leave can be carried forward, but not to exceed 65 work days. All full-time employees of the Village who have been employed for at least one (1) full year shall become eligible for vacation as indicated by the following table:

| Service | Vacation Allowed |
|---|---|
| Having Completed 1 Year | 5 Working Days |
| 2-8 Years Continuous | 10 Working Days |
| 9-17 Years Continuous | 15 Working Days |
| 18 or More Years Continuous | 20 Working Days |
| | 1 day for each year over 18 years of service |

An employee separated from the service of the Village shall be compensated for all unused vacation leave accumulated prior to his/her effective date of separation but not for accumulated sick leave. Any liability at March 31, 2009 is immaterial.

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Long-term obligations
In the government-wide financial statements and enterprise fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets.

Fund equity
In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Restricted assets
Certain cash and investments of the governmental activities are reported as restricted as these balances are comprised of the proceeds of bond issues and are set aside for construction or development commitments or for the repayment of bond debt and other restrictions within the bond ordinances.

(e) Budgetary Control

Budgets are adopted on a basis consistent with the cash basis of accounting. Annual appropriated budgets are adopted for all governmental funds. All annual appropriations lapse at fiscal year-end.

On June 2, 2008, the Village Board approved an ordinance adopting the appropriations which is the budgetary data reflected in these financial statements. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

(f) Risk Management

The Village is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions and natural disasters for which the Village carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverages in the past three years.

(g) Estimates

The Village uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

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## NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

At March 31, 2009, the carrying amount of the Village's deposits was $2,739,506 and the bank balance was $2,738,616. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. As of March 31, 2009, none of the Village's bank balance was exposed to custodial credit risk as uninsured or uncollateralized. Deposits of $2,337,561 exceeded FDIC coverage but were collateralized by investments held in the Village's name.

At March 31, 2009, the Village had the following investments:

| Investment | Weighted Average Maturity (Days) | Fair Value |
|---|---|---|
| The Illinois Funds (external investment pool) | Daily | $ 144,534 |
| Trust Funds | Daily | 361,841 |
| Petty Cash | | 150 |
| Deposits as reported above | | 2,739,506 |
| Total deposits and investments | | $ 3,246,031 |
| As Reported in the Statement of Net Assets: | | |
| Cash and Cash Equivalents | | $ 1,068,926 |
| Restricted Cash and Cash Equivalents | | 361,841 |
| Investments | | 1,815,264 |
| | | $ 3,246,031 |

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Interest Rate Risk. The Village's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The Village only maintains investments in the Illinois Funds, which is an external investment pool.

Credit Risk. As of March 31, 2009, the credit rating of the Village's investment was as follows:

| Investment | Standard & Poor's Rating | Moody's Investors Service Rating |
|---|---|---|
| The Illinois Funds (external investment pool) | AAAm | -- |

Concentration of Credit Risk. As of March 31, 2009, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2009, the Village has no foreign currency risk.

## NOTE 3: RETIREMENT FUND COMMITMENTS

### (a) Illinois Municipal Retirement Fund

*Plan Description.* The Village's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

*Funding Policy.* As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2008 was 10.68 percent of annual covered payroll. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For 2008, the Village's annual pension cost of $144,731 for the regular plan was equal to the Village's required and actual contributions.

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**Three-Year Trend Information for IMRF**

| Fiscal Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---|---|---|---|
| 12/31/2008 | $ 144,731 | 100% | $ - |
| 12/31/2007 | 140,758 | 100% | - |
| 12/31/2006 | 140,636 | 100% | - |

The required contribution for 2008 was determined as part of the December 31, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006 included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases

of 3% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The Village's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2006, valuation was 24 years.

*Funded Status and Funding Progress.* As of December 31, 2008, the most recent actuarial valuation date, the plan was 70.49 percent funded. The actuarial accrued liability for benefits was $2,808,978 and the actuarial value of assets was $1,980,186, resulting in an underfunded actuarial accrued liability (UAAL) of $828,792. The covered payroll (annual payroll of active employees covered by the plan) was $1,355,164 and the ratio of the UAAL to the covered payroll was 61 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(b) Social Security

All employees, including those qualifying for coverage under the Illinois Municipal Retirement Fund, are covered under Social Security. The Village paid $110,259, the total required contribution for the current fiscal year.

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## NOTE 4: LONG-TERM DEBT

The Village has the following long-term debt as of March 31, 2009.

Bonds Payable

$2,050,000 Tax Increment Revenue Bonds, Series 2005 (North State Street Redevelopment Project Area) dated March 17, 2005, due in annual installments of $30,000 to $255,000 through November 1, 2024; interest at 4.25% to 5.75%. The amount of bonds outstanding as of March 31, 2009 is $1,970,000. These bonds are being retired by the TIF Fund.

$5,960,000 Local Government Program Revenue Bonds, Series 2005 dated December 20, 2005, due in annual installments of $225,000 to $425,000 through December 1, 2025; interest at 3.45% to 4.40%. The amount of bonds outstanding as of March 31, 2009 is $5,310,000. These bonds are being retired by the Electric Light and Power Fund.

Annual debt service requirements to maturity for bonds are as follows:

| Year Ended April 30, | Governmental Activities | | Business-type Activities | |
|---|---|---|---|---|
| | Principal | Interest | Principal | Interest |
| 2010 | $ 70,000 | $ 83,088 | $ 225,000 | $ 215,588 |
| 2011 | 80,000 | 84,550 | 235,000 | 207,826 |
| 2012 | 85,000 | 85,381 | 245,000 | 199,602 |
| 2013 | 90,000 | 81,344 | 250,000 | 190,782 |
| 2014 | 90,000 | 77,069 | 260,000 | 181,532 |
| 2015 - 2019 | 540,000 | 335,738 | 1,465,000 | 747,006 |
| 2020 - 2024 | 680,000 | 200,702 | 1,800,000 | 419,992 |
| 2025 - 2027 | 335,000 | 16,962 | 830,000 | 55,116 |
| | $ 1,970,000 | $ 964,834 | $ 5,310,000 | $ 2,217,444 |

EPA Loans

$129,768 loan with the Illinois Environmental Protection Agency to be repaid with semiannual payments of $4,562 through February 2013, including 3.36% annual interest. The purpose of the loan was to assist in financing construction of a new lift station and force main for the Sewer Fund. The balance outstanding as of March 31, 2009 is $33,888.

$104,816 loan with the Illinois Environmental Protection Agency to be repaid with semiannual payments of $3,568 through March 2019, including 2.865% annual interest. The loan was used to assist the Water Fund in financing construction of a waterline extension. The balance outstanding as of March 31, 2009 is $61,672.

$479,822 loan with the Illinois Environmental Protection Agency to be repaid, by 39 semi-annual installments of $15,765, including interest at 2.535% annually. The purpose of the loan is to assist in financing construction of sanitary sewer lines and an excess flow clarifier at the West Sewage Treatment Plant. The balance outstanding as of March 31, 2009 is $324,464.

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Annual debt service requirements to maturity for EPA Loans are as follows:

| Year Ended April 30, | EPA Loans Principal | EPA Loans Interest |
|---|---|---|
| 2010 | $ 36,913 | $ 10,877 |
| 2011 | 37,941 | 9,849 |
| 2012 | 38,996 | 8,794 |
| 2013 | 40,083 | 7,707 |
| 2014 | 31,997 | 7,668 |
| 2015 - 2019 | 172,984 | 20,341 |
| 2020 - 2021 | 61,110 | 1,949 |
| | $ 420,024 | $ 67,185 |

Capital Lease

$36,000 capital lease, CitiCapital Commercial Corporation, dated August 8, 2008, for compact track loader, bears interest at 4.62%; monthly principal and interest payments of $1,567 are due through July 2010. The balance outstanding as of March 31, 2009 is $24,274. The lease is being retired partially by the the General Fund and by the enterprise funds

Annual debt service requirements for the capital lease are as follows:

| Year Ended April 30, | Governmental Activities Principal | Governmental Activities Interest | Business-type Activities Principal | Business-type Activities Interest |
|---|---|---|---|---|
| 2010 | $ 2,710 | $ 111 | $ 15,354 | $ 628 |
| 2011 | 931 | 9 | 5,279 | 51 |
| | $ 3,641 | $ 120 | $ 20,633 | $ 679 |

The following is a summary of changes in long-term debt for the year ended March 31, 2009.

| | Beginning Balance | Additions | Reductions | Ending Balance | Amounts Due Within One Year |
|---|---|---|---|---|---|
| Business-type Activities: | | | | | |
| Bonds Payable | $ 5,530,000 | $ - | $ 220,000 | $ 5,310,000 | $ 225,000 |
| Capital Lease | - | 30,600 | 9,967 | 20,633 | 15,354 |
| EPA Loans | 455,938 | - | 35,915 | 420,023 | 36,913 |
| | $ 5,985,938 | $ 30,600 | $ 265,882 | $ 5,750,656 | $ 277,267 |
| Governmental Activities: | | | | | |
| Bonds Payable | $ 2,050,000 | $ - | $ 80,000 | $ 1,970,000 | $ 70,000 |
| Capital Lease | - | 5,400 | 1,759 | 3,641 | 2,710 |
| | $ 2,050,000 | $ 5,400 | $ 81,759 | $ 1,973,641 | $ 72,710 |

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## NOTE 5: PROPERTY TAXES

The Village's property tax is levied each year on all taxable real property located in the Village on or before the second Tuesday in December. The Board passed the levy on November 3, 2008. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments. The County had not mailed tax bills as of March 31, 2009. Past mailing practices of the County have been subsequent to March 31 of each year. The Village begins to receive significant distributions of tax receipts in June and July after the bills are mailed by the County. The Village budgets and records property tax revenue in the year the property taxes are received.

The following are the tax rates applicable to the various levies per $100 of assessed valuation:

| | Maximum Levy | 2008 | 2007 | 2006 |
|---|---|---|---|---|
| Tax Rates: | | | | |
| General | $ 0.2500 | $ 0.1202 | $ 0.1250 | $ 0.1353 |
| IMRF | None | 0.1381 | 0.1436 | 0.1553 |
| Police Protection | 0.0750 | 0.0313 | 0.0325 | 0.0352 |
| Audit | None | 0.0067 | 0.0069 | 0.0075 |
| Civil Defense (ESDA) | 0.0500 | 0.0018 | 0.0019 | 0.0020 |
| Total | | $ 0.2981 | $ 0.3099 | $ 0.3353 |
| Assessed Valuations | | $85,461,667 | $78,370,113 | $69,023,384 |
| Tax Extensions: | | | | |
| General | | $ 102,725 | $ 97,963 | $ 93,389 |
| IMRF | | 118,023 | 112,539 | 107,193 |
| Police Protection | | 26,750 | 25,470 | 24,296 |
| Audit | | 5,726 | 5,408 | 5,177 |
| Civil Defense (ESDA) | | 1,538 | 1,489 | 1,380 |
| Total | | $ 254,762 | $ 242,869 | $ 231,435 |
| Tax Collections | | $ - | $ 243,460 | $ 229,543 |
| Percent Collected | | 0.00% | 100.24% | 99.18% |

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## NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2009 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | $ 145,220 | $ - | $ 64,814 | $ 80,406 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 500,284 | - | - | 500,284 |
| Infrastructure | 50,738 | - | - | 50,738 |
| Vehicles and equipment | 514,066 | 41,468 | - | 555,534 |
| Total capital assets being depreciated | 1,065,088 | 41,468 | - | 1,106,556 |
| Less accumulated depreciation for: | | | | |
| Building and improvements | 197,360 | 13,540 | - | 210,900 |
| Infrastructure | 2,628 | 1,175 | - | 3,803 |
| Vehicles and equipment | 348,729 | 49,034 | - | 397,763 |
| Total accumulated depreciation | 548,717 | 63,749 | - | 612,466 |
| Total capital assets, being depreciated, net | 516,371 | (22,281) | - | 494,090 |
| Governmental activities capital assets, net | $ 661,591 | $ (22,281) | $ 64,814 | $ 574,496 |
| Business-type activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | $ 240,867 | $ 2,064 | $ - | $ 242,931 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 6,373,777 | 10,115 | - | 6,383,892 |
| Swimming pool | 109,116 | - | - | 109,116 |
| Distribution and collection system | 12,887,720 | 76,812 | - | 12,964,532 |
| Vehicles and equipment | 1,050,984 | 137,819 | - | 1,188,803 |
| Total capital assets, being depreciated | 20,421,597 | 224,746 | - | 20,646,343 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 2,757,206 | 194,754 | - | 2,951,960 |
| Swimming pool | 109,116 | - | - | 109,116 |
| Distribution and collection system | 4,454,542 | 483,013 | - | 4,937,555 |
| Vehicles and equipment | 752,787 | 63,123 | - | 815,910 |
| Total accumulated depreciation | 8,073,651 | 740,890 | - | 8,814,541 |
| Total capital assets, being depreciated, net | 12,347,946 | (516,144) | - | 11,831,802 |
| Business-type activities capital assets, net | $ 12,588,813 | $ (514,080) | $ - | $ 12,074,733 |

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Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| Governmental activities: | |
| General government | $ 18,117 |
| Public safety | 24,503 |
| Highways and streets | 21,129 |
| Total depreciation expense - governmental activities | $ 63,749 |
| | |
| Business-type activities: | |
| Electric light and power | $ 566,811 |
| Water | 129,525 |
| Sewer | 41,696 |
| Swimming pool | 2,858 |
| Total depreciation expense-business-type activities | $ 740,890 |

## NOTE 7: ACCOUNTS RECEIVABLE

The Village records accounts receivable in the Statement of Net Assets for amounts that are due to the Village but have not been received at March 31, 2009. Accounts receivable are largely comprised of billed and unbilled amounts for utilities in the business-type activities. These balances are considered fully collectible at March 31, 2009.

## NOTE 8: DEFICIT RETAINED EARNINGS

The following fund had a deficit retained earnings as of March 31, 2009:

| | |
|---|---|
| Swimming Pool | $ 114,293 |

## NOTE 9: INTERFUND BALANCES

The following funds have interfund balances as of March 31, 2009.

| | |
|---|---|
| General Fund due from: | |
| Motor Fuel Tax Fund | $ 10,271 |
| Electric Light and Power Fund | 2,228 |
| Electric Light and Power Fund due from: | |
| Motor Fuel Tax Fund | 2,181 |

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# VILLAGE OF FREEBURG, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2009

| | Budgeted Amounts | | Actual (Budget Basis) |
|---|---|---|---|
| | Original | Final | |
| Revenues: | | | |
| Property Tax | $ 463,650 | $ 463,650 | $ 499,136 |
| Replacement Tax | 7,300 | 7,300 | 5,961 |
| Sales Tax | 384,000 | 384,000 | 377,813 |
| State Income Tax | 384,000 | 384,000 | 359,175 |
| Local Use Tax | 54,000 | 54,000 | 56,480 |
| Telecommunications Tax | 142,000 | 142,000 | 139,285 |
| Franchise Tax | 22,000 | 22,000 | 20,560 |
| Utility Tax | 200,000 | 200,000 | 191,475 |
| Licenses and Permits | 52,125 | 52,125 | 29,510 |
| Fines and Penalties | 18,005 | 18,005 | 15,626 |
| Sale of Supplies | 205 | 205 | 134 |
| Garbage Collection | 166,750 | 166,750 | 173,083 |
| Rental/Lease Income | 6,900 | 6,900 | 6,900 |
| Investment Earnings | 22,000 | 22,000 | 5,805 |
| Grants | 2,250 | 2,250 | 2,295 |
| Miscellaneous | 104,850 | 104,850 | 77,227 |
| Total Revenues | 2,030,035 | 2,030,035 | 1,960,465 |
| Expenditures: | | | |
| Current: | | | |
| General Government | 582,339 | 582,339 | 489,098 |
| Public Safety: | | | |
| Police | 901,848 | 901,848 | 860,785 |
| Civil Defense | 3,315 | 3,315 | 2,181 |
| Highways and Streets | 301,211 | 301,211 | 281,539 |
| Sanitation | 165,650 | 165,650 | 163,998 |
| Capital Outlay | 64,300 | 64,300 | 36,068 |
| Debt Service | - | - | 1,881 |
| Total Expenditures | 2,018,663 | 2,018,663 | 1,835,550 |
| Net Change in Fund Balances | $ 11,372 | $ 11,372 | 124,915 |
| No change for modified cash basis reporting | | | - |
| As reported on the Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions | | | $ 124,915 |

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## VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF ILLINOIS MUNICIPAL RETIREMENT
FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
MARCH 31, 2009

| | Calendar Year | | | | | |
|---|---|---|---|---|---|---|
| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Actuarial Value of Assets | $1,980,186 | $2,164,633 | $1,938,796 | $1,906,118 | $1,634,772 | $1,622,702 |
| Actuarial Accrued Liability (AAL) | 2,808,978 | 2,591,322 | 2,424,770 | 2,369,471 | 2,185,706 | 2,009,369 |
| Unfunded AAL (UAAL) | 828,792 | 426,689 | 485,974 | 463,353 | 550,934 | 386,667 |
| Funded Ratio | 70.49% | 83.53% | 79.96% | 80.44% | 74.79% | 80.76% |
| Covered Payroll | 1,355,164 | 1,288,995 | 1,200,992 | 1,013,012 | 1,056,041 | 943,582 |
| UAAL as a % of Covered Payroll | 61.16% | 33.10% | 40.46% | 45.74% | 52.17% | 40.98% |
| Employer Contributions: | | | | | | |
| Required | 144,731 | 140,758 | 140,636 | 109,101 | 112,363 | 95,207 |
| Made | 144,731 | 140,758 | 140,636 | 109,101 | 112,363 | 95,207 |
| Percentage of Employer Contributions Made to Required Contributions | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

On a market value basis, the actuarial value of assets as of December 31, 2008 is $1,427,170.
On a market basis, the funded ratio would be 50.81 percent.

Digest of Changes - The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-200 Experience Study.

The actuarial valuations presented are prepared by the Illinois Municipal Retirement Fund using the following parameters:

| | |
|---|---|
| Actuarial Cost Method: | Entry Age Actuarial Cost |
| Amortization Method: | Level Percentage of Projected Payroll |
| Remaining Amortization Period: | 24 Years |
| Asset Valuation Method: | Techniques that smooth the effects of volatility over a 5 year period with a 20% corridor |
| Actuarial Assumptions: | |
| Interest Rate | 7.5 % |
| Salary Progression | 4.4 - 15.6 % |
| Cost of Living Adjustments | 3.0 % |

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# VILLAGE OF FREEBURG, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2009

| | Impact Fees | Motor Fuel Tax | TIF | Total |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and Cash Equivalents | $ - | $ 90,162 | $ - | $ 90,162 |
| Investments | 15,000 | 199,000 | - | 214,000 |
| Restricted Assets | - | - | 361,841 | 361,841 |
| Total Assets | $ 15,000 | $ 289,162 | $ 361,841 | $ 666,003 |
| **Liabilities and Fund Balance** | | | | |
| Liabilities: | | | | |
| Due to Other Funds | $ - | $ 12,452 | $ - | $ 12,452 |
| Total Liabilities | - | 12,452 | - | 12,452 |
| Fund Balance: | | | | |
| Unreserved | 15,000 | 276,710 | - | 291,710 |
| Reserved - Debt Service | - | - | 361,841 | 361,841 |
| Total Fund Balance | 15,000 | 276,710 | 361,841 | 653,551 |
| Total Liabilities and Fund Balance | $ 15,000 | $ 289,162 | $ 361,841 | $ 666,003 |

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# VILLAGE OF FREEBURG, ILLINOIS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2009

| | Impact Fees | Motor Fuel Tax | TIF | Total |
|---|---|---|---|---|
| Revenues: | | | | |
| Property Tax | $ - | $ - | $ 178,876 | $ 178,876 |
| Motor Fuel Tax | - | 102,031 | - | 102,031 |
| Sales Tax | - | - | 84,345 | 84,345 |
| Investment Income | - | 9,795 | 1,770 | 11,565 |
| Total Revenues | - | 111,826 | 264,991 | 376,817 |
| Expenditures: | | | | |
| Current: | | | | |
| Highways and Streets | - | 135,553 | - | 135,553 |
| Development | - | - | 2,500 | 2,500 |
| Debt Service: | | | | |
| Principal | - | - | 80,000 | 80,000 |
| Interest | - | - | 86,381 | 86,381 |
| Total Expenditures | - | 135,553 | 168,881 | 304,434 |
| Net Change in Fund Balances | - | (23,727) | 96,110 | 72,383 |
| Fund Balance, Beginning of Year | 15,000 | 300,437 | 265,731 | 581,168 |
| Fund Balance, End of Year | $ 15,000 | $ 276,710 | $ 361,841 | $ 653,551 |

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH TAX INCREMENT FINANCING ACT

To the Honorable Mayor and Board
of Trustees of the Village of
Freeburg, Illinois

We have audited the accompanying financial statements of the Village of Freeburg, Illinois for the year ended March 31, 2009, and have issued our report thereon dated November 6, 2009. The financial statements are the responsibility of the Village of Freeburg, Illinois' management. Our responsibility is to express an opinion on the financial statements based on our audit.

Our audit was made in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The management of the Village of Freeburg, Illinois is responsible for the government's compliance with laws and regulations. In connection with our audit, referred to above, we selected and tested transactions and records to determine the government's compliance with 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

The results of our tests indicate that for the items tested, the Village of Freeburg, Illinois, complied with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act". Nothing came to our attention that caused us to believe that, for the items not tested, the Village of Freeburg, Illinois was not in compliance with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

Certified Public Accountants

November 6, 2009

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VILLAGE OF FREEBURG

ORDINANCE NO. 1338

TAX LEVY ORDINANCE FOR THE VILLAGE OF FREEBURG

ADOPTED BY THE
VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF FREEBURG
THIS 7th DAY OF DECEMBER, 2009

Published in pamphlet form by authority of the Village President and Board of Trustees of the Village of Freeburg, St. Clair County, Illinois, this 7th day of December, 2009.

# ORDINANCE NO. 1338

## TAX LEVY ORDINANCE

An Ordinance levying taxes for all Corporate purposes for the Village of Freeburg, St. Clair County, Illinois, for the fiscal year beginning April 1, 2009 and ending March 31, 2010.

WHEREAS, on June 15, 2009, the Village Board of the Village of Freeburg, Illinois, passed the Annual Appropriation Ordinance of the Village of Freeburg for the fiscal year beginning April 1, 2009, and ending March 31, 2010, in the amount of $13,181,388, which Ordinance was approved by the Village President and Village Board on June 15, 2009, and which Ordinance was published in pamphlet form and posted at the Municipal Center, 14 Southgate Center, Freeburg, Illinois.

BE IT ORDAINED by the Village President and Board of Trustees of the Village of Freeburg, Illinois, as follows:

**SECTION 1**. That the amount hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such purposes as: General Corporate, Audit, Police Protection, Civil Defense (Emergency Services Disaster Agency), and Illinois Municipal Retirement Fund (IMRF), for the fiscal year beginning April 1, 2009, and ending March 31, 2010.

**SECTION 2**. That the amount levied for each object and purpose is placed in a separate column under the heading "Amount to be Raised by Tax Levy", which appears over the same, being as follows, to wit:

**DEPARTMENT: Administrative**
**ACCT.: 01.11**

*A tax not to exceed .25% of the full cash value, as equalized or assessed by the Department of Revenue of the State of IL, on all taxable property in the Village of Freeburg, Illinois.*

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400-499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 136,780 | | |
| **500-599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 101,360 | | |
| **600-699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 10,570 | | |
| **800-899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 406,700 | | |
| **900-999 - OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $100,000 | | |
| ADMINISTRATION SUB-TOTAL | **$ 755,410** | | |

**DEPARTMENT: Zoning**
**ACCT.: 01.16**

| | Amount Appropriated 2009-2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400-499 PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 28,854 | | |
| **500-599 CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 29,890 | | |
| **600-699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 7,000 | | |
| **800-899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 5,600 | | |
| **900-999 OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $ 25,000 | | |
| GRAND TOTAL | **$ 96,344** | | |
| TOTAL ADMINISTRATION DEPARTMENT | $ 851,754 | $ 744,010 | $ 107,744 |

**DEPARTMENT: Police**

**ACCT.: 01.21**

*A tax not to exceed .075% of the full cash value, as equalized or assessed by the Department of Revenue of the State of IL, on all taxable property in the Village of Freeburg, Illinois.*

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400-499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 987,574 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 190,848 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 48,020 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 37,016 | | |
| **900 - 999 - OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $ 25,000 | | |
| TOTAL POLICE DEPARTMENT: | $ 1,288,458 | $ 1,260,454 | $28,004 |

**DEPARTMENT: Street**

**ACCT.: 01.41**

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $307,864 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 38,375 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 87,150 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 21,000 | | |
| **900 - 999 - OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $50,000 | | |
| TOTAL STREET DEPARTMENT | $ 504,389 | $ 504,389 | |

**DEPARTMENT: Audit**

**ACCT.: 11.11**

*A tax on the full fair cash value of all taxable property with the Village of Freeburg, Illinois, which will produce the sum of $5,944.00*

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **500-599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 7,980 | | |
| Grand Total | **$ 7,980** | $ 2,036 | $ 5,944 |

**DEPARTMENT: ESDA**
**ACCT.: 12.23**

*A tax not to exceed .05% of the full cash value, as equalized or assessed by the Department of Revenue of the State of IL, on all taxable property in the Village of Freeburg, Illinois.*

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 1,981 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 1,190 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 1,470 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 350 | | |
| **900 - 999 - OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $ 5,000 | | |
| TOTAL ESDA DEPARTMENT | $ 9,991 | $ 8,432 | $ 1,559 |

DEPARTMENT: Garbage

ACCT.: 13.44

| 500 - 599 - CONTRACTUAL SERVICES | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| TOTAL CONTRACTUAL SERVICES | $ 252,133 | | |
| TOTAL GARBAGE DEPARTMENT | $ 252,133 | $ 252,133 | |

**DEPARTMENT: Motor Fuel Tax**
**ACCT.: 15.41**

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 17,150 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 22,260 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 27,300 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 300,640 | | |
| **900 - 999 OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $ 25,000 | | |
| TOTAL MOTOR FUEL TAX DEPARTMENT | $ 392,350 | $ 392,350 | |

DEPARTMENT: Water

ACCT.: 51.42

| | Amount Appropriated 2009 - 20109 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 342,240 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 464,940 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 39,970 | | |
| **700 - 799 - WATER DEBT SERVICES** | | | |
| TOTAL DEBT SERVICE | $ 9,996 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 280,840 | | |
| **900 - 999 - OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $ 50,000 | | |
| TOTAL WATER DEPARTMENT | $ 1,187,986 | $ 1,187,986 | |

**DEPARTMENT: Waste Water**
**ACCT.: 52.43**

| | Amount Appropriated 2009-2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 4999 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 285,594 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 99,715 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 42,560 | | |
| **700 - 799 - WASTE WATER DEBT SERVICES** | | | |
| TOTAL DEBT SERVICE | $ 57,022 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 2,161,040 | | |
| **900 - 999 - OTHER EXPENSES** | | | |
| TOTAL OTHER EXPENSES | $ 100,000 | | |
| TOTAL WASTE WATER DEPARTMENT | $ 2,745,931 | $ 2,745,931 | |

DEPARTMENT: Electric
ACCT.: 53.40

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 724,463 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 3,417,820 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 119,000 | | |
| **700 - 799 - ELECTRIC DEBT SERVICES** | | | |
| TOTAL DEBT SERVICES | $ 886,340 | | |
| **800 - 899 - CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | $ 389,900 | | |
| **900 - 999 - OTHER EXPENDITURES** | | | |
| TOTAL OTHER EXPENDITURES | $ 250,000 | | |
| TOTAL ELECTRIC DEPARTMENT | $ 5,787,523 | $5,787,523 | |

**DEPARTMENT: Swimming Pool**
**ACCT.: 58.55**

| | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|
| **400 - 499 - PERSONNEL SERVICES** | | | |
| TOTAL PERSONNEL SERVICES | $ 49,000 | | |
| **500 - 599 - CONTRACTUAL SERVICES** | | | |
| TOTAL CONTRACTUAL SERVICES | $ 34,153 | | |
| **600 - 699 - COMMODITIES** | | | |
| TOTAL COMMODITIES | $ 19,740 | | |
| **800- 899 -CAPITAL OUTLAY** | | | |
| TOTAL CAPITAL OUTLAY | | | |
| **900 - 999 - OTHER EXPENDITURES** | | | |
| TOTAL OTHER EXPENDITURES | $ 50,000 | | |
| TOTAL SWIMMING POOL DEPARTMENT | $ 152,893 | $ 152,893 | |

**IL MUNICIPAL RETIREMENT FUND**

*A tax on the full fair cash value of all taxable property within the Village of Freeburg, Illinois , which will produce the sum of: $118,937*

| | | | Amount Appropriated 2009 - 2010 | Amount To Be Received From Other Sources | Amount To Be Raised By Tax Levy |
|---|---|---|---|---|---|
| ADMIN | 462 | IMRF | 4,900 | | |
| ZONING | 462 | IMRF | 2,240 | | |
| POLICE | 462 | IMRF | 74,200 | | |
| STREET/MFT | 462 | IMRF | 25,284 | | |
| WATER | 462 | IMRF | 24,850 | | |
| SEWER | 462 | IMRF | 20,720 | | |
| ELECTRIC | 462 | IMRF | 51,870 | | |
| POOL | 462 | IMRF | - | | |
| | | | $204,064 | $85,127 | $118,937 |

| | | |
|---|---|---|
| General Corporate Tax | ICS, Ch. 65, Par. 8-3-1 | $ 107,744 |
| Audit Tax | ICS, Ch. 65, Par. 8-8-8 | $ 5,944 |
| ESDA Tax | ICS, Ch. 65, Par. 8-3-16 | $ 1,559 |
| Police Protection Tax | ICS, Ch. 65, Par. 11-1-3 | $ 28,004 |
| IMRF | | $ 118,937 |
| | TOTAL LEVY | $ 262,188 |

**SECTION 3**. That the Village Clerk (or Deputy Clerk) shall make and file with the County Clerk of said County of St. Clair, on or before the last Tuesday in December, a duly certified copy of this Ordinance.

**SECTION 4**. That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance.

| | |
|---|---|
| AYES _____ | NAYS _____ |
| AYES _____ | NAYS _____ |
| AYES _____ | NAYS _____ |
| AYES _____ | NAYS _____ |
| AYES _____ | NAYS _____ |
| AYES _____ | NAYS _____ |
| ABSENT: _____ | ABSENT: _____ |

Approved this 7th day of December, 2009.

_____
Raymond S. Danford, Village President

ATTEST:

_____
Jerry Menard, Village Clerk

Approved as to Legal Form: _____
Stephen R. Wigginton, Village Attorney

## CERTIFICATION

I, the undersigned, authorized and acting Village Clerk of the Village of Freeburg, Illinois, do hereby state as follows:

That I am the duly authorized Village Clerk, as aforesaid, and that I was the Village Clerk as aforesaid on the date of the foregoing and attached Ordinance No. 1338 ;

That the attached Ordinance is a true and correct copy of the original thereof, as shown in the legislative records of said Village, and that same is in full force and in effect and not repealed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of the Village of Freeburg, Illinois, this 7th day of December, A.D. 2009.

_____

Jerry Menard, Village Clerk

## TRUTH IN TAXATION

## CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer, I certify that the Tax Levy Ordinance, a copy of which is attached, was adopted pursuant to and in all respects in compliance with the provisions of Section 18-60 through 18-95 of the "Truth in Taxation Act."

Notice and hearing requirements of Section 18-60 through 18-85 of the Truth in Taxation Act was inapplicable

This certificate applies to the 2009 levy.

_____
Jerry Menard, Village Clerk

_____
Date